

**Annual Report of
Municipal Statistics for
New Brunswick - 2009**

**Rapport annuel des
statistiques municipales du
Nouveau-Brunswick - 2009**

DEPARTMENT OF
LOCAL GOVERNMENT

MINISTÈRE DES
GOUVERNEMENTS LOCAUX



FOREWORD

The Department of Local Government is pleased to present the Annual Report of Municipal Statistics for 2009. This report covers New Brunswick's 101 municipalities (8 cities, 26 towns, and 67 villages), 3 rural communities, and 267 local service districts. For 2009, the information presented for the village of Lac Baker reflects the annexation of the LSD of Lac Baker Island and the majority of the LSD of Lac Baker to the village, bringing the population of the village from 169 to 721.

This report contains data based on the 2009 budgets submitted by local governments. It can be used as a basic tool to help local governments analyze their fiscal position and with future financial planning.

The report contains nine sections dealing with, to name a few, the budgets and tax rates of municipalities, rural communities, and local service districts; the property assessment, tax base, and long-term debt of municipalities and rural communities. We hope this document will provide maximum assistance and information to local governments and other interested parties regarding local government statistics. Input or suggestions on how this report could be improved are always appreciated.

I extend my thanks to all municipalities, rural communities, and the staff of the Community Finances Branch who contributed to this report.

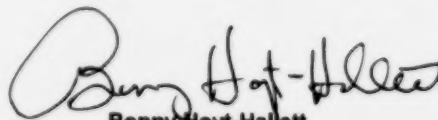
AVANT-PROPOS

Le ministère des Gouvernements locaux est heureux de présenter le rapport annuel des statistiques municipales de l'année 2009. Pour l'année 2009, le Nouveau-Brunswick compte 101 municipalités (8 cités, 26 villes et 67 villages), 3 communautés rurales, et ainsi que 267 districts de services locaux. Pour l'année 2009, les données pour le village de Lac Baker reflète l'annexion du district de service locaux de L'île du Lac Baker ainsi que la partie principale du district de services locaux de Lac Baker résultant en une augmentation de la population du village de 169 à 721.

Le rapport contient des données basées sur les budgets soumis par les administrations locales pour l'année 2009. Ce document peut les aider à analyser leur situation financière et à faire de la planification.

Le rapport contient neuf sections portant, entre autres, sur les budgets et les taux de taxe des municipalités, communautés rurale, et des districts de services locaux, sur l'évaluation foncière, l'assiette fiscale et la dette à long terme des municipalités et communautés rurale. Nous voulons que le rapport fournisse le maximum d'information et d'aide aux gouvernements locaux ainsi qu'à toute personne intéressée aux statistiques des gouvernements locaux. Vos commentaires ou suggestions sur la façon d'améliorer le rapport sont toujours appréciés.

En terminant, je tiens à remercier les municipalités, communautés rurale, et le personnel de la Direction des finances communautaires qui ont collaboré à la préparation de ce rapport.



Bonny Hoyt-Hallett
Deputy Minister / Sous-ministre

TABLE OF CONTENTS - TABLE DES MATIÈRES

Foreword
Avant-propos

SECTION 1	Municipal Budgets by Function - revenues and expenditures Budgets municipaux par fonction - revenus et dépenses
SECTION 2	Assessment and Tax Bases Évaluation foncière et assiette fiscale
SECTION 3	Municipal Rates Taux municipaux
SECTION 4	Municipal Comparative Data Données municipales comparatives
SECTION 5	Municipal Borrowing Emprunts municipaux
SECTION 6	Rural Communities Communautés rurales
SECTION 7	Local Service Districts Budgets Budgets des districts de services locaux
SECTION 8	Payments to Local Governments 2000 - 2009 Paiements aux administrations locales 2000 - 2009
SECTION 9	Municipal Budgets and Actual Results 2005- 2009 Budgets municipaux et résultats réels 2005- 2009

SECTION 1

MUNICIPAL BUDGETS BY FUNCTION - REVENUES & EXPENDITURES

2009

BUDGETS MUNICIPAUX PAR FONCTION - REVENUS ET DÉPENSES

SECTION 1

MUNICIPAL BUDGETS BY FUNCTION

REVENUES

There are three general sources of revenue to finance the operating budgets of municipalities: 10.6% is derived from non-tax revenue, 10.1% from the unconditional grant, and 79.3% from the local warrant. Non-tax revenue is derived from revenue earning enterprises such as rental of properties, investments, fees for licenses or permits, fine revenues and the sale of services.

The net budget is financed through the unconditional grant and local taxation (warrant). The warrant is the portion of the budget that is raised through property taxes.

EXPENDITURES

The *Municipalities Act* defines the services that the Municipal Council may provide to its community. While police protection is the only mandatory service, municipalities may provide a wide range of local services. For statistical purposes, these services are grouped into a number of general categories as displayed in the following section. In addition, municipalities may provide water and sewer utilities. These are accounted for in a separate fund.

SECTION 1

BUDGETS MUNICIPAUX PAR FONCTION

REVENUS

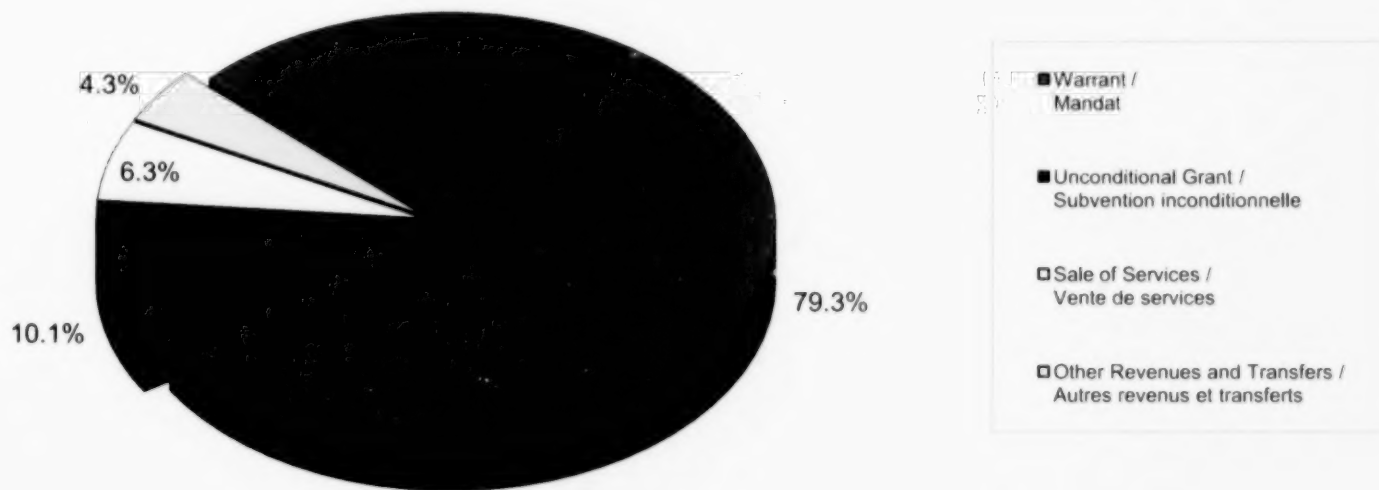
Il existe trois sources générales de revenus servant à financer les budgets des municipalités : 10,6 % proviennent des recettes non fiscales, 10,1 % de la subvention inconditionnelle et 79,3 % du mandat local. Les recettes non fiscales proviennent d'activités lucratives entreprises par la municipalité comme par exemple la location de locaux, l'investissement, les droits pour les licences et permis, les amendes et la vente de services.

Le budget net provient de la subvention inconditionnelle et des impôts locaux (mandat). Le mandat est la partie du budget net qui provient des impôts fonciers.

DÉPENSES

La *Loi sur les municipalités* définit les services que le conseil municipal peut fournir à sa localité. Le service de police est le seul service obligatoire. Les municipalités peuvent toutefois offrir une vaste gamme de services locaux. À des fins statistiques, ces services sont regroupés sous les catégories générales qui figurent dans la section suivante. Les municipalités peuvent également fournir les services d'eau et d'égout qui font l'objet d'un fonds distinct.

TOTAL REVENUES - 2009 - TOTAL DES REVENUS
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES





MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 1

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers	2007 Surplus	
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2007	Total des revenus
1 Fredericton	73,881,735	5,816,360	860,739	4,840,175	2,743,556	181,390	77,300	307,046	88,708,301
2 Moncton	92,014,681	11,593,117	1,019,116	7,270,620	2,300,416		14,446		114,212,396
3 Saint John	98,306,534	19,499,823	725,230	3,032,312	3,765,819		1,610,231		126,939,949
GROUP "A" TOTALS TOTAL DU GROUPE "A"	264,202,950	36,909,300	2,605,085	15,143,107	8,809,791	181,390	1,701,977	307,046	329,860,646
4 Bathurst	15,187,474	2,606,235	651,732	1,329,388	544,288		13,950		20,333,087
5 Campbellton	6,853,323	2,227,973	196,010	10,000	457,111	19,775	407,207	59,739	10,231,138
6 Dalhousie	4,721,406	716,894	101,660	152,100	16,062	10,179	330,486	17,368	6,086,155
7 Dieppe	29,682,977	954,073	196,815	498,795	819,760		314,301	353,661	32,820,382
8 Edmundston	17,746,739	2,664,309	694,696	667,960	308,543	88,100	1,821,814	11,670	24,003,831
9 Miramichi	20,928,097	2,225,636	694,380	741,643	195,950		257,875	6,230	25,049,811
GROUP "B" TOTALS TOTAL DU GROUPE "B"	95,120,016	11,395,120	2,535,293	3,399,886	2,341,714	118,054	3,145,633	448,668	118,504,384
10 Caraquet	3,455,908	667,543	191,500	133,150	218,031	6,000	855		4,672,987
11 Grand-Sault/Grand Falls	6,524,478	624,726	484,978	302,075	115,303		542	24,068	8,076,170
12 Oromocto	10,778,765	757,190	604,703	859,350	483,650	56,500	65,377	21,278	13,626,813
13 Sackville	7,513,272	543,944	116,251	329,500	82,585	10,600		45,875	8,642,027
14 Shediac	6,051,959	626,537	260,900	319,400	103,774		814,393	22,137	8,199,100
15 Shippagan	2,753,365	395,164	101,925	174,500	74,500		251,402	12,341	3,763,197
16 St. Stephen	4,823,309	677,326	152,238	74,370	205,806	16,000	745,403	21,737	6,716,189
17 Sussex	4,328,417	403,616	179,700	255,200	74,100		167,049	1,018	5,409,100
18 Tracadie-Sheila	4,480,096	500,803	177,491	231,000	131,086		44,749		5,565,225
19 Woodstock	5,407,804	548,686	312,860	449,210	110,000		85,936		6,914,496
GROUP "C" TOTALS TOTAL DU GROUPE "C"	56,117,373	5,745,535	2,582,546	3,127,755	1,598,835	89,100	2,175,706	148,454	71,585,304
20 Quispamsis	14,475,638	839,880	76,516	216,578	378,486	55,000	8,947	2,958	16,054,003
21 Riverview	16,968,097	1,499,170	493,200	836,162	590,275			45,673	20,432,577
22 Rothesay	11,831,833	417,721	74,092	569,847	60,774	70,500	579,965	5,268	13,610,000
GROUP "D" TOTALS TOTAL DU GROUPE "D"	43,275,568	2,756,771	643,808	1,622,587	1,029,535	125,500	588,912	53,899	50,096,580

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 2

No. Municipality	NET BUDGET / BUDGET NET		Services to other Governments	NON-TAX REVENUES / RECETTES NON FISCALES				2007 Surplus	Total Revenues
	Warrant	Unconditional Grant		Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	2007 Surplus	Total des revenus
23 Belledune	3,865,679	42,477	28,480	94,137	10,500	8,000	9,119	8,318	4,066,710
24 Beresford	3,218,448	602,900	73,447	76,266	18,328	58,500	859		4,048,748
25 Blacks Harbour	896,949	155,673	76,127	3,000	14,860		18,066	219	1,164,894
26 Bouctouche	1,819,056	177,634	143,789	153,000	60,500		207	44,074	2,398,260
27 Cap-Pelé	1,734,750	205,659	85,831	222,623	68,554		75,835	7,124	2,400,376
28 Chipman	845,502	168,948	114,933	20,500	82,203		417		1,232,503
29 Clair	473,314	78,730	28,989	22,000	121,424				724,457
30 Doaktown	657,323	74,520	23,392	46,000	19,600	8,672	77,912		907,419
31 Florenceville-Bristol	2,188,500	33,559	125,966	224,476	187,832	22,000	5,178	69,009	2,856,520
32 Grand Bay-Westfield	3,893,711	384,876	208,191	31,166	33,100	20,826	2,249	18,430	4,592,551
33 Grand Manan	1,729,290	175,660	6,500	14,150	34,210	17,810	762	22,122	2,000,504
34 Grande-Anse	447,182	135,508	167,992	50,662	1,200		90	655	803,289
35 Hampton	3,176,774	295,888	309,868	389,562	285,289	325,790	272,750	5,302	5,061,223
36 Hartland	1,016,513	121,483	90,533	58,500	82,000		32,514	26,417	1,427,960
37 Hillsborough	828,746	172,267	88,471	96,500	4,700		94,752	33,379	1,318,815
38 Kedgwick	618,282	186,157	147,342	34,680	12,600			20,298	1,019,359
39 Lamèque	1,097,950	168,564	126,950	45,450	93,600		404		1,532,918
40 McAdam	665,348	370,029	25,047	6,000	37,700		87		1,104,211
41 Memramcook	2,890,199	535,426	21,072	186,565	58,791	17,170	104,547	695	3,814,465
42 Minto	1,238,543	396,962	182,237	41,200	53,000		1,513		1,913,455
43 Nackawic	1,498,319	120,487	53,129	54,000	20,435		84,932	56,251	1,887,553
44 Neguac	1,080,739	192,365	144,055		125,034		42,407		1,584,600
45 Perth-Andover	1,192,474	175,245	137,556	292,871	55,690		135,041		1,988,877
46 Petit-Rocher	1,130,485	305,258	100,163	121,650	16,300		9,182		1,683,038
47 Petitcodiac	963,675	178,620	127,304	125,000	51,700			73,422	1,519,721
48 Plaster Rock	857,331	117,498	123,346	128,700	100,080			1,379	1,328,334
49 Rexton	629,657	71,177	111,025		33,033	40,000	14	8,471	893,377
50 Richibucto	1,158,097	130,845	79,813	307,575	106,360				1,782,690
51 Rogersville	674,452	187,063	59,309		73,182			15,103	1,009,109
52 Saint-Antoine	957,466	145,308	131,188	1,000	4,100		122	34,865	1,274,049
53 Saint-Louis de Kent	614,252	146,800	64,708	333,600	5,040		32,168	2,760	1,199,328
54 Saint-Léonard	882,733	230,255	117,337	84,075	61,150	3,500	2,823		1,381,873
55 Saint-Quentin	1,404,310	216,054	80,901	49,180	247,230	63,600	20	1,286	2,062,581
56 Salisbury	1,129,212	101,624	120,665		12,500		110,165		1,474,166
57 St. Andrews	2,491,455	132,583	93,214	289,479	254,205	46,000	20,820		3,327,756
58 St. George	1,347,437	117,625	64,764	1,700	15,907	3,300	3,369	5,445	1,559,547
GROUP "E" TOTALS TOTAL DU GROUPE "E"	51,314,153	7,051,729	3,683,634	3,605,267	2,461,937	635,168	1,138,324	455,024	70,345,236

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 3

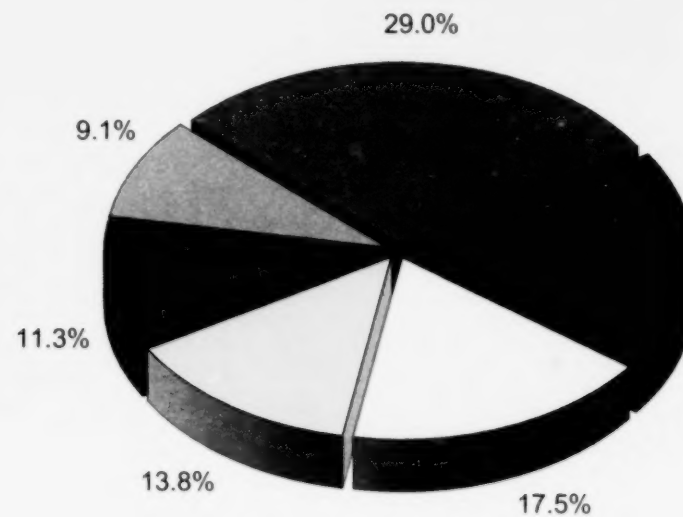
No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	2007 Surplus	Total des revenus
59 Alma	277,219	20,270	9,989	16,500	2,175	7,666	424		334,223
60 Aroostook	105,825	54,233		200	6,028				166,286
61 Atholville	1,887,843	124,300		3,100	106,933		1,818	2,303	2,126,297
62 Baker Brook	309,178	67,960	47,880		8,250		157		433,425
63 Balmoral	861,834	230,886	108,598		20,849		141	19,832	1,242,140
64 Bas-Caraquet	694,254	273,175	87,322	500	27,900		30,000	507	1,113,658
65 Bath	300,319	48,811	1,405	28,310	5,105			278	384,228
66 Bertrand	525,795	173,378	92,762	27,800	1,382				821,137
67 Blackville	495,758	79,160	64,834		17,893	82,732	309	1,875	742,561
68 Cambridge-Narrows	656,000	41,141	3,698		2,300			8,804	711,943
69 Canterbury	144,532	39,712	27,828				27		212,099
70 Centreville	414,796	25,354	71,885	9,000	5,000		8		526,043
71 Charlo	851,226	219,809	155,950	12,000	133,968		5,343	4,635	1,382,929
72 Dorchester	550,545	89,824	42,383	149	4,150	26,382	104,031		817,464
73 Drummond	554,060	49,755	82,000		4,400	20,000		1,300	711,515
74 Eel River Crossing	526,978	173,073	103,985		9,857		6,121	1,903	821,917
75 Fredericton Junction	424,287	79,329	107,951		19,022		31,127		661,716
76 Gagetown	601,091	54,317	18,935	200	21,950	55,589	676	5,527	758,285
77 Harvey	161,656	16,643	2,000		10,350	34,047	129		225,025
78 Lac-Baker	389,955	50,650	32,547	14,000	3,000	618	3,443		494,213
79 Le Goulet	279,885	144,402	11,420	2,112	7,770			94	445,683
80 Maisonneville	297,062	76,640	9,248		12,400	2,999	2	9,536	407,887
81 Meductic	121,428	9,569	21,861	2,000				2,016	156,874
82 Millville	116,181	32,219	97,014	2,400	750				248,564
83 New Maryland	3,443,963	203,142	87,341	73,500	47,871		80,000	530	3,936,347
84 Nigadoo	462,624	129,555	58,341	14,374	2,400			1,815	669,109
85 Norton	593,239	168,024	209,492		13,500		10,005	18,218	1,012,478
86 Paquetville	417,855	54,226	113,290		140,813		212	364	726,760
87 Pointe-Verte	444,711	193,794	54,721	2,763	10,851		3,000	23,369	733,209
88 Port Elgin	253,834	60,086	83,274		16,700				413,894
89 Riverside-Albert	172,843	46,309	63,074	32,205	800				315,231
90 Rivière-Verte	364,218	93,305	47,339		26,400		92	2,694	534,048
91 Saint-François-de-Madawaska	513,340	56,647	142,650	50,300	25,888		21,101		809,926
92 Saint-Hilaire	237,527	14,650		1,000	18,700			2,921	274,798
93 Saint-Isidore	424,468	93,178	265,207		1,399			4,208	788,460
94 Saint-Léolin	237,774	138,662	10,310		9,203		174	5,313	401,436
95 Sainte-Anne-de-Madawaska	512,004	156,970	80,479		25,500		10,024	5,057	790,034
96 Sainte-Marie-Saint-Raphaël	389,972	184,481	44,888		9,450			7,865	636,656

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 4

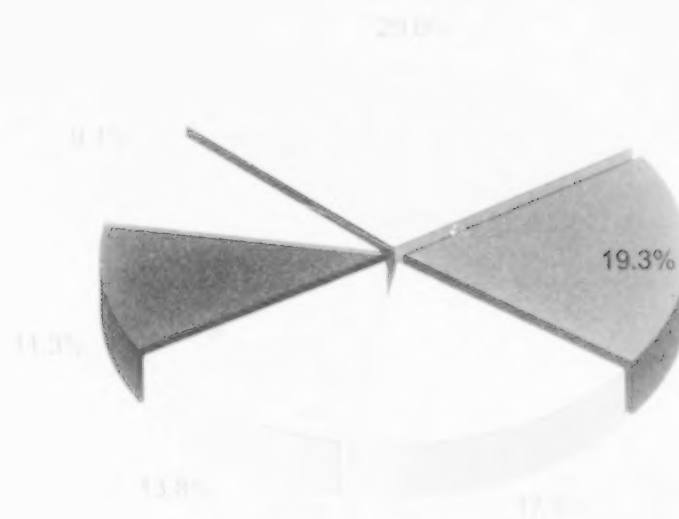
	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES						
No. Municipality	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers	2007 Surplus	Total Revenues
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2007	Total des revenus
97 St. Martins	224,326	28,453	130,277	11,400	19,500			28,207	442,163
98 Stanley	310,016	17,668	89,000		34,700		645		452,029
99 Sussex Corner	850,209	78,517	11,000	8,830	4,950	350		14,701	968,557
100 Tide Head	625,702	87,658			2,090		318	5,587	721,355
101 Tracy	257,631	78,232			2,550		77	21,213	359,703
GROUP "F" TOTALS TOTAL DU GROUPE "F"	22,284,163	4,058,167	2,692,178	312,643	844,695	230,383	309,404	200,672	30,932,305
TOTAL ALL GROUPS TOTAL DES GROUPEs	532,314,223	67,916,622	14,742,544	27,211,245	17,086,507	1,379,595	9,059,956	1,613,763	671,324,455

**TOTAL EXPENDITURES - 2009 - TOTAL DES DÉPENSES
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES**



- Protective Services /
Services de protection
- Transportation Services /
Services de transport
- Fiscal Services /
Services financiers
- General Government Services /
Services d'administration générale
- Recreation & Cultural Services /
Services récréatif & culturel
- Environmental and Health Services /
Services d'environnement et santé

TOTAL EXPENDITURES - 2009 - TOTAL DES DEPENSES
CITIES, TOWNS & VILLAGES / CITES, VILLES & VILLAGES



- (A) General Administration
- (B) Public Works
- (C) Police and Fire
- (D) Public Health and Social Services
- (E) Public Housing
- (F) Other

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2009 -BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 1

No. Municipality	General Government Services d'administration générale	Police Services de police	Fire Protection Protection contre l'incendie	Water Cost Transfer Frais de distribution de l'eau	Emergency Measures Mesures d'urgence	Other Protection Services Autres services de protection	Transportation Services de transport	Environmental Health Services d'hygiène	Public Health Services de santé publique	Environmental Development Services d'aménagement	Recreation & Cultural Services récréatifs & culturels	Fiscal Services			Total Expenditures
												Debt Costs Service de la dette	Transfers Transferts	2007 Deficit	
														2007	
No. Municipalité															Total des dépenses
1 Fredericton	18,747,241	13,067,107	10,106,023	1,000,612		695,145	13,226,276	2,138,650	42,765	5,675,357	5,009,720	6,306,763	12,692,642		88,708,301
2 Moncton	13,486,755	18,626,888	11,322,597	2,493,621	8,186	1,655,808	22,886,755	2,987,294		4,103,632	15,485,027	17,349,465	3,436,252	370,116	114,212,396
3 Saint John	13,520,586	21,935,041	20,352,439	2,250,000	2,474,918	1,684,420	24,261,047	5,269,163		10,254,769	8,392,380	12,315,510	4,160,384	69,292	126,939,949
GROUP "A" TOTALS TOTAL DU GROUPE "A"	45,754,582	53,629,038	41,781,059	5,744,233	2,483,104	4,035,373	60,374,078	10,395,107	42,765	20,033,758	28,887,127	35,971,738	20,289,278	439,408	329,880,848
4 Bathurst	2,572,605	4,315,590	1,635,603	449,383	400	187,065	4,433,396	333,761		553,823	2,834,142	2,907,571	108,428	1,300	20,333,067
5 Campbellton	1,156,097	1,957,773	643,466	12,500	3,600	94,058	2,557,947	433,459		238,189	1,588,963	1,525,786	19,300		10,231,138
6 Dalhousie	752,717	716,070	640,005	473,941	1,250	13,000	1,493,260	244,000		272,416	678,122	781,374			6,066,155
7 Dieppe	3,588,262	3,326,071	2,599,868	1,027,000	6,600	487,421	4,555,554	781,600		2,374,059	5,722,580	7,397,294	954,073		32,820,382
8 Edmundston	2,949,587	3,483,191	1,444,263	603,360	11,270	967,475	5,955,590	901,410		1,154,843	2,717,422	3,315,420	500,000		24,003,831
9 Miramichi	2,071,569	4,453,085	1,917,235	629,442	700,523	57,900	5,405,322	1,203,521		876,131	3,144,094	2,777,200	1,813,789		25,049,811
GROUP "B" TOTALS TOTAL DU GROUPE "B"	13,090,837	18,251,780	8,880,440	3,195,628	723,943	1,806,919	24,401,089	3,897,751	0	5,489,481	18,685,323	18,704,645	3,395,590	1,300	118,804,384
10 Caraquet	875,719	831,035	123,863	69,000	5,500	20,900	895,022	220,000		444,332	536,705	548,549	32,840	67,522	4,672,987
11 Grand-Sault/Grand Falls	1,232,450	1,395,958	172,891	120,000	1,250	5,000	1,449,456	272,050		931,255	734,512	1,404,167	357,181		8,076,170
12 Oromocto	2,205,443	1,549,732	2,067,802	400,000	35,000	182,495	2,304,026	405,285		302,940	1,573,570	1,111,005	2,489,515		13,626,813
13 Sackville	1,074,510	1,473,531	217,450	336,000	14,000	31,000	1,648,550	297,666		824,484	1,024,860	722,885	976,591		8,642,027
14 Shediac	1,445,400	1,038,000	362,500	205,000	6,000	25,000	1,427,600	235,200		642,500	1,254,000	1,149,300	408,600		8,199,100
15 Shippagan	771,100	511,500	142,400	100,000	3,500	4,500	742,000	117,500		119,300	745,500	480,897	25,000		3,763,197
16 St. Stephen	845,955	1,158,028	683,621	125,000		119,321	1,768,444	227,280		231,610	636,474	899,706	20,750		6,716,189
17 Sussex	612,100	925,500	246,800	57,000	6,300	31,900	1,285,900	371,500		278,600	1,041,700	199,900	351,900		5,409,100
18 Tracadie-Sheila	769,218	910,700	169,550	66,000	5,000		1,185,000	204,109		417,469	879,030	487,000	303,440	167,709	5,565,225
19 Woodstock	576,544	1,493,063	488,050	128,000		23,000	1,266,130	285,350		279,721	1,242,270	337,463	778,250	16,655	6,914,496
GROUP "C" TOTALS TOTAL DU GROUPE "C"	10,408,439	11,287,047	4,674,927	1,606,000	77,550	443,518	13,972,228	2,835,940	0	4,472,211	9,870,821	8,340,872	5,744,087	251,888	71,585,304
20 Quispemis	1,531,551	2,365,613	1,717,950	6,240	185,162	236,406	3,050,552	137,248		656,016	2,094,529	1,543,096	2,530,000		16,054,003
21 Riverview	1,462,476	3,037,403	2,117,992	300,000		316,609	2,760,286	714,000		545,256	3,309,185	3,926,491	1,942,879		20,432,577
22 Rothesay	1,497,589	1,796,181	1,411,676	176,500	137,122	29,300	2,945,404	547,436		705,214	1,194,949	947,450	2,251,179		13,610,000
GROUP "D" TOTALS TOTAL DU GROUPE "D"	4,491,616	7,189,197	5,247,618	482,740	322,284	581,955	8,758,242	1,398,684	0	1,908,488	6,598,063	6,417,037	8,724,058	0	80,056,580
23 Belledune	777,948	506,000	176,960	15,640	15,000	7,000	1,037,500	163,000		494,000	337,100	503,791	32,771		4,066,710
24 Beresford	696,475	917,407	88,100	200,000		27,316	699,833	182,808		84,203	410,745	657,555	82,000	2,306	4,048,748
25 Blacks Harbour	220,800	202,400	119,343	58,000		18,100	187,523	50,892	5,757	35,956	142,495	117,062	6,566		1,164,894
26 Bouctouche	436,195	315,500	120,030	31,417		11,500	551,800	170,000		238,559	272,100	113,270	137,889		2,398,260
27 Cap-Pelé	475,736	284,000	105,914		5,500		327,381	132,836		148,611	554,145	182,251	204,002		2,400,376
28 Chipman	359,734	138,137	99,820		3,000	4,200	208,379	82,737		9,400	173,620	107,069	9,588	36,819	1,232,503
29 Clair	171,348	90,736	98,865	30,000		1,200	104,542	44,000		43,438	117,588	52,192	7,850	4,918	724,457
30 Doaktown	201,831	95,016	55,500		2,000	5,300	187,535	67,689		13,700	102,215	87,526	59,240	29,867	907,419
31 Florenceville-Bristol	422,424	165,743	149,209		2,000	18,085	465,803	94,400	53,487	238,426	882,446	352,371		12,146	2,856,520
32 Grand Bay-Westfield	579,969	616,736	498,545		8,137	20,123	1,205,356	210		266,067	539,125	208,283	650,000		4,592,551
33 Grand Manan	395,030	263,220	81,365			8,600	430,392	341,109	30,920	20,141	187,977	194,250	47,500		2,000,504
34 Grande-Anse	204,485	81,085	54,376				216,498	50,240		20,107	108,188	88,310			803,289
35 Hampton	646,335	505,587	284,983		10,900	35,596	836,915	229,968		81,437	1,074,847	436,894	917,761		5,061,223
36 Hartland	163,598	207,247	82,223	48,110	7,250	6,500	234,190	53,285		109,041	315,891	165,625	35,000		1,427,960
37 Hillsborough	216,414	139,000	123,760	7,440	3,000	3,400	447,101	59,140	9,800	46,441	195,800	67,519			1,316,815
38 Kedgwick	155,880	122,622	67,228	12,000	1,000		238,316	72,500	9,000	15,700	218,199	77,717	29,197		1,019,359
39 Lamèque	337,415	152,154	116,630	1,000		2,000	216,136	67,495		78,930	305,763	178,091		77,304	1,532,918
40 McAdam	268,920	323,000	80,500	12,000		7,000	199,650	101,350		14,500	83,500	32,395		4,396	1,104,211

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2009 -BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 2

No	Municipality	General Government Services	Police Services	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural Services	Fiscal Services			Total Expenditures
													Debt Costs	Transfers	2007 Deficit	
No	Municipalité	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatifs & culturels	Service de la dette	Transferts	Déficit 2007	Total des dépenses
41	Memramcook	678 831	506 000	182 869	94 651	7 000	11 000	976 406	249 747		159 905	625 673	273 383	49 000		3 814 465
42	Minto	272 576	405 800	120 000		1 000	16 000	519 109	165 514		35 766	213 700	97 013	66 874	103	1 913 455
43	Nackawic	198 008	202 400	127 240	40 000	4 450	20 832	315 228	82 218		30 403	348 345	74 762	443 667		1 887 555
44	Nequac	316 169	303 600	109 485		2 000	1 420	451 898	79 920		100 660	96 925	95 152	21 000	6 371	1 584 600
45	Perth-Andover	230 790	192 279	125 505	37 000	2 000	5 200	257 355	83 002		163 865	613 807		273 508	4 566	1 988 877
46	Petit-Rocher	220 473	396 769	61 773	65 000		12 029	331 309	118 263		34 185	249 763	173 680	5 000	14 794	1 683 038
47	Petitcodiac	177 949	148 376	86 000		6 000	3 000	511 600	79 100		48 277	254 050	88 100	119 269		1 519 721
48	Plaster Rock	131 799	123 050	95 450		500	4 650	187 768	52 612		123 119	377 841	231 447	98		1 328 334
49	Rexton	173 949	92 234	59 123		1 000	4 200	270 378	67 577		39 303	110 700	74 913			893 377
50	Richibucto	479 844	315 345	68 786		142	2 150	189 340	113 232		181 710	306 385	109 300	1 794	14 662	1 782 690
51	Rogersville	236 727	164 900	88 360			5 000	271 288	64 500		58 723	69 600	49 882	129		1 009 109
52	Saint-Antoine	198 530	163 282	105 650	5 000		9 437	425 100	112 100		81 469	113 619	59 862			1 274 049
53	Saint-Louis de Kent	201 380	102 720	81 776			2 000	184 503	65 500		39 580	433 794	82 577	5 498		1 199 328
54	Saint-Léonard	224 622	144 664	70 718	36 000			309 376	54 506		24 463	328 129	177 543	9 790	2 062	1 381 873
55	Saint-Quentin	486 907	324 110	112 380	12 840	3 750	3 130	305 930	131 120		147 005	338 392	149 017	48 000		2 062 581
56	Salisbury	241 626	234 852	101 500		7 500	7 000	449 500	145 440		76 454	137 500	67 273		5 521	1 474 166
57	St Andrews	593 165	338 804	165 720	205 537	2 000	25 478	544 877	114 000	73 900	153 545	708 960	176 286	224 500	984	3 327 756
58	St George	328 532	205 000	132 788	30 000	2 000	20 250	529 364	92 000	43 950	54 550	85 798	35 315			1 559 547
GROUP "E" TOTALS		12,119,414	9,487,775	4,236,274	941,635	97,129	328,676	14,825,179	3,834,010	226,814	3,511,639	11,434,705	5,597,676	3,487,491	216,819	70,345,236
TOTAL DU GROUPE "E"																
59	Alma	67 658	32 277	41 093		1 200	1 000	92 309	33 852	100	11 919	42 544	7 572		2 699	334 223
60	Arcoosook	43 550	37 022	14 120	7 871			31 216	21 165			400	375		10 567	166 286
61	Atholville	399 861	140 919	107 600	150 416	4 000	2 900	460 936	94 822		127 178	283 744	353 921			2 126 297
62	Baker Brook	112 973	56 175	52 150	25 250			115 211	25 200		19 272	6 531	15 139	5 231	293	433 425
63	Balmoral	311 549	182 542	64 262	150 000		3 675	267 535	96 063		21 916	38 800	95 798	10 000		1 242 140
64	Bas-Caraquet	252 163	157 397	33 000	40 000	1 275	4 000	274 028	80 019		44 549	77 200	121 626	28 401		1 113 658
65	Bath	81 097	54 784	33 020		1 000	9 923	59 414	37 340		25 158	61 510	20 954	28		384 228
66	Bertrand	163 373	126 153	35 285			2 800	225 900	74 463		25 664	61 550	66 500	22 000	17 449	821 137
67	Blackville	133 116	151 800	42 975			2 000	138 398	68 484		13 768	41 000	64 988	86 031		742 561
68	Cambridge-Narrows	130 170	76 719	56 583			2 000	233 044	53 044	5 500	43 470	41 250	31 840	38 323		711 943
69	Canterbury	48 597	38 520	31 925			4 500	41 800	22 500		10 000	10 736	2 486		1 035	212 099
70	Centreville	97 496	55 961	35 000		1 200	7 600	162 500	32 500		27 350	54 220	47 898		4 318	526 043
71	Charlo	258 399	147 232	64 000	20 000	2 000	3 000	399 000	88 000		191 227	30 500	141 604	37 967		1 382 929
72	Dorchester	207 786	119 733	83 554	55 312	6 500	400	128 512	41 417	3 690	22 997	102 367	5 570	10 000	29 626	817 464
73	Drummond	158 455	89 773	81 905	33 722	1 987	2 800	75 529	78 172		14 341	21 655	38 774	114 402		711 515
74	Eel River Crossing	168 935	124 976	64 009	53 662	3 285	1 185	207 496	69 710		28 829	23 139	26 415	50 276		821 917
75	Fredericton Junction	130 422	76 505	63 150	17 500	2 900	18 500	189 360	40 500		5 500	23 755	65 998	12 819	14 807	661 716
76	Gagetown	110 072	76 933	76 271		3 000	2 925	237 750	52 295	6 330	39 438	28 294	56 636	68 341		758 285
77	Harvey	37 033	37 664	12 747		1 000	1 275	65 439	16 110	28 447	13 100	7 800	4 000		410	225 025
78	Lac-Baker	65 420	77 147	31 610		500	2 403	152 593	44 271	14 000	34 140	32 319	26 617		13 193	494 213
79	Le Goulet	177 190	97 156	13 000		1 500	800	93 600	43 000		13 237	4 200	2 000			445 683
80	Maisonneville	121 954	64 093	42 500		526		69 381	44 951		11 343	8 100	24 880	20 159		407 887
81	Maductic	45 285	16 585	24 925		500	3 000	32 688	12 160		256	21 475				156 874
82	Milville	43 940	32 421	71 300		200	3 050	25 510	24 236		1 800	13 000	31 706	500	1 092	248 564
83	New Maryland	602 142	511 000	223 453	4 850	10 378	33 043	486 380	215 250		68 543	523 730	544 578	713 000		3 936 347
84	Niasdoo	174 550	178 372	22 300			5 721	213 922	52 169		13 293	8 382		400		669 109
85	Norton	92 162	140 598	100 526		2 000		455 835	88 926		55 213	15 100	62 118			1 012 478
86	Paquetville	230 448	68 694	88 500		6 000		116 500	34 877		19 000	12 000	150 741			726 780
87	Pointe-Verte	263 923	170 464	22 772			5 993	151 813	61 056		25 567	5 950	25 671			733 209
88	Port Elain	102 106	48 257	75 340	16 000			81 300	25 837		10 843	28 140	20 693		5 378	413 894
89	Riverside-Albert	73 685	34 240	42 206		600	1 800	59 700	31 236		16 787	30 537	23 000		1 440	315 231
90	Rivière-Verte	130 175	85 390	49 550	59 403		2 600	118 030	21 650		34 975	17 715	14 560			534 048

MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2009 -BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 3

No. Municipality	General Government Services d'administration générale	Police Services de police	Fire Protection Protection contre l'incendie	Water Cost Transfer Frais de distribution de l'eau	Emergency Measures Mesures d'urgence	Other Protection Services Autres services de protection	Transportation Services de transport	Environmental Health Services d'hygiène	Public Health Services de santé publique	Environmental Development Services d'aménagement	Recreation & Cultural Services récréatif & culturel	Fiscal Services			Total Expenditures
												Debt Costs Service de la dette	Transfers Transferts	2007 Deficit Déficit 2007	
No. Municipalité															Total des dépenses
91 Saint-François-de-Madawaska	135,085	62,595	71,614	60,000	1,000	150	80,274	30,600		35,154	213,479	71,643	2,000	46,332	809,926
92 Saint-Hilaire	96,217	24,717	4,505	14,000			97,250	10,814		17,295	10,000				274,798
93 Saint-Isidore	211,983	85,172	68,225			2,000	227,816	43,509		8,701	23,160	67,345	50,549		788,460
94 Saint-Léon	129,012	78,431	40,000				82,301	39,000		16,000	12,000	4,692			401,436
95 Sainte-Anne-de-Madawaska	157,973	114,811	52,500	41,000			201,333	48,700		15,871	72,630	85,216			790,034
96 Sainte-Marie-Saint-Raphaël	204,250	106,251	44,098				117,700	55,025		12,022	13,895	27,000	56,415		636,656
97 St. Martins	70,218	41,302	88,650		1,500		41,409	37,300	35,730	17,323	55,167	29,564	24,000		442,163
98 Stanlev	104,037	46,331	75,000			4,500	87,348	30,019		14,550	37,000	52,954		290	452,029
99 Sussex Corner	203,147	151,191	45,100	40,000	5,500	3,200	195,425	89,980		71,846	71,507	84,463	7,198		968,557
100 Tide Head	171,807	115,025	36,545	34,745	6,460	1,800	152,963	53,620		20,572	66,809	22,565	38,424		721,355
101 Tracy	67,630	66,233	25,100			2,300	129,708	40,072		2,400	26,260				359,703
GROUP "F" TOTALS TOTAL DU GROUPE "F"	6,587,053	4,199,581	2,351,968	823,731	88,011	142,843	8,878,178	2,203,914	93,797	1,212,208	2,278,814	2,548,360	1,398,950	148,929	30,932,305
TOTAL ALL GROUPS TOTAL DES GROUPE	92,451,941	104,024,396	67,172,288	12,793,985	3,789,721	7,339,282	129,204,972	24,385,406	383,376	36,805,783	75,555,253	75,580,318	41,039,434	1,058,342	671,324,455

SECTION 2

ASSESSMENT AND TAX BASES

2009

ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES

SECTION 2

ASSESSMENT AND TAX BASES

In New Brunswick, the Province performs the assessment function on behalf of all taxing authorities. All real property (with few exceptions) is assessed at its real and true value (market value) as of January 1st of the taxation year. The Province calculates the total value of all properties in each municipality (and rural community and Local Service District) and provides this information for the determination of the local tax rate. The Province also issues tax bills and undertakes collection of property taxes.

There are two general classifications of properties: residential and non-residential. Non-residential properties are taxed at one-and-one-half times the prevailing tax rates.

ASSESSMENT BASE

The assessment base is the total value of all real property liable to taxation under the *Assessment Act*. Real property includes residential and non-residential property.

TAX BASE

The tax base consists of the total residential assessment base plus one-and-one-half of the assessed value of non-residential property as defined under the *Assessment Act*.

TAX BASE FOR RATE

The tax base for rate provides the municipality (and rural community and Local Service District) with the base on which they can calculate their tax rate. It is derived by adjusting the federal component of the tax base to reflect assessed values on which the Province expects payment from the Federal Government.

SECTION 2

ÉVALUATION FONCIÈRE ET ASSIETTE FISCALE

Au Nouveau-Brunswick, la province effectue l'évaluation pour tous les autorités fiscales. Tous les biens réels (à quelques exceptions près) sont évalués à leur valeur réelle et véritable (valeur du marché) au 1^{er} janvier de l'année d'imposition. La province calcule la valeur totale de tous les biens dans chaque municipalité (et communauté rurale et district de services locaux) et fournit cette information pour la détermination du taux d'imposition local. Elle envoie aussi les factures d'impôt et perçoit les impôts fonciers.

Il existe deux catégories générales de biens: biens résidentiels et biens non résidentiels. L'impôt sur les biens non résidentiels est une fois et demie le taux d'imposition résidentiel.

ÉVALUATION FONCIÈRE

En vertu de la *Loi sur l'évaluation*, l'évaluation foncière est la valeur totale de l'ensemble des biens réels qui peuvent être taxés dans une municipalité. Les biens réels désignent les biens résidentiels et non résidentiels.

ASSIETTE FISCALE

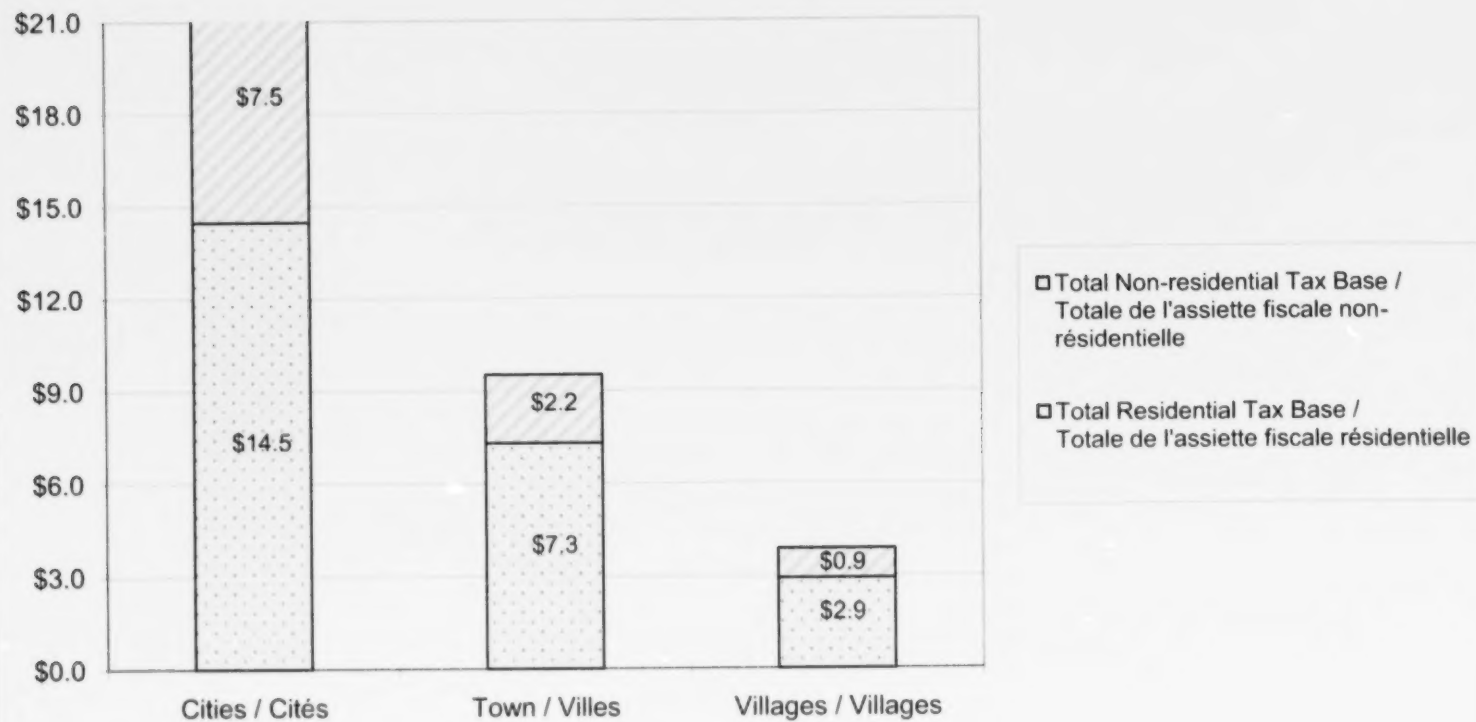
L'assiette fiscale est la base d'évaluation résidentielle plus une fois et demie la valeur imposable d'un bien non résidentiel tel qu'il est défini dans la *Loi sur l'évaluation*.

ASSIETTE FISCALE POUR LE TAUX

L'assiette fiscale pour le taux donne à la municipalité (et communauté rurale et district de services locaux) une base pour le calcul du taux d'imposition. Elle comprend un rajustement à la valeur des propriétés fédérales pour tenir compte de la valeur de l'évaluation sur laquelle le gouvernement fédéral payera.

Municipal Tax Base - 2009 - L'assiette fiscale municipale

(in billions / en milliards)



Municipal Tax Base - 2009 - L'assiette fiscale municipale

(in billions / en milliards)



MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 1

No.	Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No.	Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
1	Fredericton (Inside/intérieur)	2,998,973,800	3,746,300	599,954,800	3,602,674,900	822,917,500	44,989,800	136,552,100	1,004,439,200	4,807,114,100	5,109,333,700	5,090,216,312
	Fredericton (Outside/extérieur)	127,436,400		123,900	127,560,300	22,940,400		111,900	23,052,300	150,812,600	162,138,750	162,138,750
2	Moncton	3,219,328,400	10,054,800	518,271,500	3,747,654,500	1,181,309,700	30,781,300	8,201,800	1,220,292,800	4,967,947,300	5,578,093,700	5,576,120,148
3	Saint John	2,788,171,900	25,900	481,811,700	3,270,009,500	1,403,038,000	51,370,400	27,428,200	1,481,836,600	4,751,846,100	5,492,764,400	5,479,514,000
	Saint John - LNG Terminal					18,569,800			18,569,800	18,569,800	27,854,700	27,854,700
	GROUP "A" TOTALS	9,133,910,500	13,826,900	1,000,161,900	10,747,899,200	3,448,775,400	127,121,300	172,294,000	3,748,190,700	14,496,089,900	16,370,185,250	16,335,844,000
	TOTAL DU GROUPE "A"											
4	Bathurst	430,525,100	3,800	167,573,300	598,102,200	153,167,200	15,192,900	11,716,000	180,076,100	778,178,300	868,216,350	865,383,161
5	Campbellton	193,897,000		116,452,300	310,349,300	47,910,900	662,200	4,394,800	52,967,900	363,317,200	389,801,150	389,792,012
6	Dalhousie	82,036,000		45,119,800	127,155,800	108,791,500	526,200	3,521,800	112,839,500	239,995,300	296,415,050	296,411,972
7	Dieppe	1,178,080,900	394,500	67,117,800	1,245,573,000	428,398,200	8,298,700	1,006,100	437,703,000	1,883,276,000	1,902,127,500	1,897,282,006
8	Edmundston	378,817,000		144,283,500	523,100,500	197,308,600	4,413,700	2,540,800	204,262,900	727,363,400	829,494,850	828,068,797
	Edmundston - St. Jacques	111,241,700		5,575,500	116,817,200	17,765,900	45,500	4,670,200	22,481,600	139,298,800	150,539,600	150,539,494
	Edmundston - St-Basile (Inside/intérieur)	79,333,000		7,850,000	87,183,000	10,798,600	55,800		10,854,200	96,037,200	103,464,300	103,464,025
	Edmundston - St-Basile (Outside/extérieur)	29,093,500		27,900	29,121,400	3,624,600		7,600	3,632,200	32,753,600	34,569,700	34,569,700
	Edmundston - Verret (Inside/intérieur)	17,372,800		7,500	17,380,300	1,976,600			1,976,600	19,356,900	20,345,200	20,345,200
	Edmundston - Verret (Outside/extérieur)	537,100			537,100					537,100	537,100	537,100
	Edmundston - Madawaska LSD	4,938,300			4,938,300	112,000			112,000	5,050,300	5,108,300	5,106,300
9	Miramichi (Inside/intérieur)	499,826,000		175,941,000	675,767,000	268,353,200	4,697,100	15,817,800	288,868,100	964,635,100	1,109,069,150	1,109,043,081
	Miramichi (Outside/extérieur)	119,170,100		1,559,800	120,729,900	15,415,600	500	1,088,900	16,505,000	137,234,900	145,487,400	145,487,400
	GROUP "B" TOTALS	3,124,848,500	398,300	731,508,200	3,856,755,000	1,253,622,900	33,892,400	44,763,800	1,332,279,100	5,189,034,100	5,855,173,650	5,846,028,238
	TOTAL DU GROUPE "B"											
10	Caraquet	136,512,900	306,200	35,046,700	171,865,800	39,913,500	949,100	1,112,000	41,974,600	213,840,400	234,827,700	234,824,240
11	Grand Falls/Grand-Sault (Inside/intérieur)	219,770,600		50,336,100	270,106,700	90,294,500	2,562,700	1,775,100	94,632,300	364,739,000	412,055,150	411,257,894
	Grand Falls/Grand-Sault (Outside/extérieur)	26,078,700		28,000	26,106,700	8,597,300	255,000		8,852,300	34,959,000	39,385,150	39,385,150
12	Oromocto	293,036,500	118,701,300	44,439,100	456,176,900	64,329,700	2,717,000	432,600	67,479,300	523,656,200	557,395,850	551,195,622
	Oromocto (Federal/Fédéral)		64,812,100		64,812,100	889,400	197,115,200		198,004,600	262,816,700	361,819,000	292,353,560
13	Sackville	290,254,800		143,778,100	434,032,900	35,458,600	260,800	1,235,000	36,954,400	470,987,300	489,464,500	489,463,991
14	Shediac	293,183,100		21,430,300	314,613,400	54,784,900	5,699,600	1,100,400	61,794,900	376,398,300	407,290,750	407,286,325
	Shediac - Harbourview	78,200			78,200	1,366,300			1,366,300	1,444,500	2,127,650	2,127,650
15	Shipagan	86,636,100	438,700	50,559,400	137,634,200	24,029,800	1,587,500	7,071,800	32,689,100	170,323,300	186,667,850	186,038,155
16	St. Stephen	158,570,700		38,055,400	196,626,100	70,111,100	5,863,800	4,019,500	79,994,400	276,620,500	316,617,700	316,282,584
17	Sussex	172,661,600		36,793,200	209,454,800	77,732,700	2,517,900	1,854,800	82,105,400	291,560,200	332,612,900	332,553,226
18	Tracadie-Sheila	166,814,900	228,800	54,240,500	221,284,200	67,864,200	1,422,400	1,212,900	70,499,500	291,783,700	327,033,450	327,014,315
19	Woodstock (Inside/intérieur)	200,904,900		34,844,200	235,749,100	82,646,600	3,680,000	3,173,500	89,500,100	325,249,200	369,999,250	369,554,338
	Woodstock (Outside/extérieur)	6,053,100		600	6,053,700	2,093,200		2,800	2,096,000	8,149,700	9,197,700	9,197,700
	Woodstock - West of TCH/Ouest de RT					1,860,600			1,860,600	1,860,600	2,490,900	2,490,900
	GROUP "C" TOTALS	2,050,556,100	184,487,100	509,551,600	2,744,594,800	621,772,400	224,831,000	22,990,400	889,593,800	3,814,188,800	4,048,985,500	3,971,028,850
	TOTAL DU GROUPE "C"											

* Total Municipal Tax Base For Rate includes adjustment for federal properties.

* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 2

No. Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No. Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
20 Quispemisais	1,073,476,100		35,761,000	1,109,237,100	45,696,400		38,000	45,734,400	1,154,971,500	1,177,838,700	1,177,838,700
21 Riverview	943,494,800		37,001,000	980,495,800	77,907,400			77,907,400	1,058,403,200	1,097,356,900	1,097,356,900
22 Rothessay	835,167,900		39,719,300	874,887,200	57,123,200	212,300	699,000	58,034,500	932,921,700	961,936,950	961,937,676
GROUP "D" TOTALS	2,852,138,800		112,481,300	2,964,620,100	180,727,000	212,300	737,000	181,676,300	3,146,296,400	3,237,134,550	3,237,133,276
TOTAL DU GROUPE "D"											
23 Belledune (Outside/extérieur)	45,692,400	345,300	6,299,800	52,337,500	2,724,400	277,900	687,000	3,689,300	56,026,800	57,871,450	57,865,353
Belledune (Inside/intérieur)	110,800			110,800	189,542,900	8,848,700		198,391,600	198,502,400	297,698,200	296,873,944
24 Beresford	165,612,600		6,117,900	171,730,500	22,863,500	99,900	106,800	23,070,000	194,800,500	206,335,500	206,332,263
25 Blacks Harbour	23,102,500		3,275,000	26,377,500	20,013,700	340,700	1,035,400	21,389,800	47,767,300	58,462,200	58,462,200
26 Bouctouche	90,663,000	617,000	20,656,600	111,936,600	26,171,300	475,500	2,621,700	29,268,500	141,205,100	155,839,350	155,807,823
27 Cap-Pelé	113,201,300	656,900	4,763,600	118,621,800	16,829,600	144,100	300,100	17,273,800	135,895,600	144,532,500	144,514,341
28 Chipman	33,764,200	154,200	9,013,300	42,931,700	12,966,300	88,200	705,400	13,759,900	56,981,600	63,571,550	63,571,550
29 Clair	24,426,300	113,700	4,599,500	29,139,500	10,162,400	550,500	55,600	10,768,500	39,908,000	45,292,250	44,816,231
30 Doaktown	25,848,300	301,800	2,544,800	28,694,900	14,430,700	388,400	1,678,500	16,497,600	45,192,500	53,441,300	53,440,858
31 Florenceville-Bristol (Florenceville)	41,957,200	288,200	3,247,100	45,492,500	58,908,100	350,200	928,800	60,187,100	105,679,600	135,773,150	135,731,092
Florenceville-Bristol (Bristol)	24,910,300		10,543,800	35,454,100	5,109,200	48,000	21,300	5,178,500	40,632,600	43,221,850	43,221,850
32 Grand Bay/Westfield	260,247,200		12,572,100	272,819,300	6,510,900	1,120,300	53,200	7,684,400	280,503,700	284,345,900	284,206,775
33 Grand Manan	123,911,700	623,300	5,999,400	130,534,400	14,072,300	781,000	1,844,100	16,697,400	147,231,800	155,580,500	155,557,168
Grand Manan (Parish)	573,500	99,900	63,800	757,200		72,700		72,700	829,900	866,250	866,250
34 Grande-Anse	21,563,400		3,237,300	24,800,700	4,794,200	89,600	248,600	5,132,400	29,933,100	32,499,300	32,498,709
35 Hampton	212,884,300		19,030,800	231,915,100	12,641,900	1,360,800	907,600	14,910,300	246,825,400	254,280,550	254,141,953
36 Hartland	34,685,500		11,206,900	45,892,400	14,927,400	93,900	18,800	15,040,100	60,932,500	68,452,550	68,452,550
37 Hillsborough	52,178,300	224,900	4,903,500	57,306,700	2,257,300	103,000	488,000	2,848,300	60,155,000	61,579,150	61,569,437
38 Kedgwick	28,135,300	81,800	6,110,800	34,327,900	4,484,400	76,500	666,500	5,227,400	39,555,300	42,169,000	42,161,983
39 Lamèque	37,316,000	377,300	11,632,900	49,326,200	14,815,200	437,500	678,100	15,930,800	65,257,000	73,222,400	73,194,804
40 McAdam	26,819,700	174,100	5,686,800	32,680,600	6,521,400	93,600	600	6,615,600	39,296,200	42,604,000	42,599,880
41 Memramcook	185,114,500	252,400	8,087,400	193,454,300	6,578,700	101,800	3,852,100	10,532,600	203,986,900	209,253,200	209,252,795
42 Minto	65,024,700	143,700	18,971,500	84,139,900	9,759,000	429,800	309,400	10,498,200	94,638,100	99,887,200	99,882,470
43 Nackawic (Inside/intérieur)	27,745,800	223,600	12,656,100	40,625,500	43,160,100	634,400	310,900	44,105,400	84,730,900	106,783,600	106,601,914
Nackawic (Outside/extérieur)	9,429,700		113,900	9,543,600	682,400			682,400	10,226,000	10,567,200	10,567,200
44 Négouac	56,178,800	287,400	14,106,200	70,572,400	10,172,500	426,800	397,500	10,996,800	81,569,200	87,067,600	87,045,987
45 Perth-Andover	52,963,100	195,400	22,667,600	75,826,100	12,419,600	212,100	1,451,700	14,083,400	89,909,500	96,951,200	96,949,146
46 Petit-Rocher	61,420,900		6,844,300	68,265,200	6,076,100	86,400		6,162,500	74,427,700	77,508,950	77,507,900
47 Petitcodiac	53,110,400	222,200	8,180,100	61,512,700	8,685,700	167,400	357,400	9,210,500	70,723,200	75,328,450	75,322,486
48 Plaster Rock	28,138,200	319,700	11,229,600	39,687,500	10,373,800	204,200	113,300	10,691,300	50,378,800	55,724,450	55,720,882
49 Rexton	30,487,400		13,071,000	43,558,400	4,078,800	57,700	718,300	4,854,800	48,413,200	50,840,800	50,840,262
50 Richibucto	41,970,700	265,800	10,525,300	52,761,800	23,176,800	982,400	1,091,800	25,250,800	78,012,600	90,638,000	90,632,086
51 Rogersville	30,047,400	334,500	9,108,100	39,490,000	4,131,900	78,000	164,000	4,373,900	43,863,900	46,050,850	46,040,827
52 Saint-Anoine	66,144,800		4,136,100	70,280,700	5,869,600	62,300		5,931,900	76,212,600	79,178,550	79,178,550
53 Saint-Louis-de-Kent	23,634,600	178,800	15,189,900	39,003,300	3,526,900	64,800		3,591,700	42,595,000	44,390,850	44,331,096
54 Saint-Léonard	40,168,000	115,800	7,692,600	47,976,400	6,177,300	612,900	403,100	7,193,300	55,169,700	58,766,350	58,762,727
55 Saint-Quentin	69,873,000	390,200	18,863,300	89,126,500	9,905,900	711,400	357,700	10,975,000	100,101,500	105,589,000	105,583,899
56 Salisbury	93,452,100		11,783,400	105,235,500	13,072,000	69,700	455,800	13,597,500	118,833,000	125,631,750	125,631,332
57 St. Andrews	171,945,100	151,600	14,705,700	186,802,400	20,163,000	4,923,200	1,697,000	26,783,200	213,585,600	226,977,100	226,970,417
58 Saint George	53,153,300	254,600	13,209,400	66,617,300	20,596,700	3,269,700	3,850,900	27,717,300	94,334,600	108,193,250	107,794,964
GROUP "E" TOTALS	2,547,606,100	7,394,100	372,667,200	2,927,667,400	679,353,700	28,936,000	28,576,800	738,866,500	3,664,533,900	4,032,967,150	4,030,505,953
TOTAL DU GROUPE "E"											

* Total Municipal Tax Base For Rate includes adjustment for federal properties.

* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 3

No.	Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No.	Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
59	Alma	17,729,300	446,100	2,700	18,178,100	2,122,600	81,500	700	2,204,800	20,382,900	21,485,300	21,483,481
60	Aroostook	7,719,800		542,300	8,262,100	189,100		38,800	227,700	8,489,800	8,603,650	8,603,650
61	Atholville	38,975,200		5,154,100	42,129,300	74,051,700	127,800	1,437,000	75,816,500	117,745,800	155,554,050	155,553,149
62	Baker Brook	15,748,900		3,500	15,752,400	4,163,100	39,700	269,800	4,472,600	20,225,000	22,461,300	22,461,080
63	Balmoral	48,274,700	85,600	3,967,800	52,328,100	5,281,500	40,700		5,322,200	57,850,300	60,311,400	60,306,106
64	Bas-Caraquet	34,477,600		4,926,000	39,403,600	5,879,700	16,300	212,400	6,108,400	45,512,000	48,566,200	48,566,200
65	Bath	13,371,100		5,687,700	19,058,800	1,893,200	48,300	60,800	1,802,300	20,861,100	21,762,250	21,762,250
66	Bertrand	30,863,200		2,733,100	33,596,300	1,943,500		35,200	1,978,700	35,575,000	36,564,350	36,564,350
67	Blackville	27,086,000	312,700	5,731,000	33,129,700	3,051,400	549,400	452,400	4,053,200	37,182,900	39,209,500	39,165,847
68	Cambridge-Narrows	54,010,900	46,900	3,840,100	57,897,900	800,100		2,800	802,900	58,700,800	59,102,250	59,099,126
69	Canterbury	6,997,000		3,544,800	10,541,800	262,900	39,100	325,800	627,800	11,169,400	11,483,300	11,483,054
70	Centreville	16,310,600		3,474,200	19,784,800	9,933,200	54,800	60,000	10,048,000	29,832,800	34,856,800	34,856,792
71	Charlo	53,099,000	169,900	211,000	53,479,900	4,908,300	90,200	10,600	5,009,100	58,489,000	60,993,550	60,993,550
72	Dorchester	11,146,800	5,257,000	1,208,900	17,612,700	256,800	12,723,500	1,700	12,982,000	30,594,700	37,085,700	37,085,700
73	Drummond (Outside/extérieur)	977,100			977,100	509,400			509,400	1,486,500	1,741,200	1,741,200
	Drummond (Inside/intérieur)	36,785,100		4,318,800	41,103,900	2,186,200		149,800	2,335,800	43,439,700	44,607,600	44,607,600
74	Eel River Crossing	30,606,000	82,500	4,230,400	34,918,900	4,114,100	45,500	8,700	4,168,300	39,087,200	41,171,350	41,170,174
75	Fredericton Junction	25,716,000	113,400	4,996,400	30,825,800	750,600		543,600	1,294,200	32,120,000	32,767,100	32,762,258
76	Gagetown	45,706,400	275,200	1,098,600	47,080,200	1,147,100	173,600	147,000	1,467,700	48,547,900	49,281,750	49,269,753
77	Harvey	9,934,200	108,600	3,195,600	13,238,400	872,600	80,000	81,300	1,033,900	14,272,300	14,789,250	14,789,250
78	Lac Baker (Lac Baker)	4,632,400			4,632,400	211,200	33,800		245,000	4,999,900	4,999,900	4,999,900
	Lac Baker (ancien DSL/former LSD)	27,791,800		132,600	27,924,400	521,200		13,800	535,000	28,459,400	28,726,900	28,726,900
	Lac Baker (Ile de Lac Baker)	5,872,700			5,872,700					5,872,700	5,872,700	5,872,700
79	Le Goulet	18,952,300		2,200	18,954,500	618,200			618,200	17,572,700	17,881,800	17,881,800
80	Maisonnette	17,789,500		1,100	17,770,600	2,116,700	45,900	11,100	2,173,700	19,944,300	21,031,150	21,030,909
81	Meductic	5,634,600		8,700	5,643,300	4,355,200			4,355,200	9,998,500	12,176,100	12,176,100
82	Millville	7,531,400		383,500	7,914,900	232,400		152,800	385,200	8,300,100	8,492,700	8,492,700
83	New Maryland	278,485,300		7,609,200	286,094,500	3,152,000			3,152,000	289,246,500	290,822,500	290,822,500
84	Nigadoo	28,581,100		9,400	28,590,500	2,923,000		446,900	3,369,900	31,960,400	33,845,350	33,845,350
85	Norton	46,163,800	116,200	512,200	46,792,200	2,216,200	59,800		2,417,100	49,209,300	50,417,850	50,415,112
86	Paquetville	20,200,300		6,421,400	26,621,700	4,161,500	65,300	851,700	5,078,500	31,700,200	34,239,450	34,239,146
87	Pointe-Verte	24,979,600		2,342,700	27,322,300	911,700		800	912,500	28,234,800	28,691,050	28,691,050
88	Port Elgin	10,937,100	302,800	3,158,000	14,397,700	3,172,200	114,400	160,600	3,447,200	17,844,900	19,568,500	19,562,525
89	Riverside-Albert	10,578,400		1,449,700	12,028,100	548,400		240,100	788,500	12,816,600	13,210,850	13,210,850
90	Rivière-Verte	22,608,300		4,798,900	27,408,200	1,491,000	34,500		1,525,500	29,370,600	30,351,800	30,351,800
91	Saint-François-de-Madawaska	14,669,400	79,700	2,823,300	17,572,400	13,030,900	40,400	88,500	13,159,800	30,732,200	37,312,100	37,310,024
92	Saint-Hilaire	6,657,700			6,657,700	892,400		9,209,300	10,101,700	16,759,400	21,810,250	21,810,250
93	Saint-Isidore	26,720,700		3,438,500	30,159,200	2,640,700	39,300	22,000	2,702,000	32,861,200	34,212,200	34,211,958
94	Saint-Léon	12,973,100		2,741,900	15,715,000	172,300	40,000	17,100	229,400	15,944,400	16,059,100	16,058,890
95	Sainte-Anne-de-Madawaska	27,747,600	93,500	3,135,800	30,976,900	1,930,300	45,900		2,543,200	33,520,100	34,791,700	34,790,775
96	Sainte-Marie-Saint-Raphaël	20,849,000		3,592,800	24,441,800	1,271,800			1,271,800	25,713,600	26,349,500	26,349,500
97	St. Martins	15,191,500		1,146,200	16,337,700	937,100	1,900	136,700	1,075,700	17,413,400	17,951,250	17,951,181
98	Stanley	13,398,300	174,600	6,452,400	20,025,300	1,402,600	77,900	574,400	2,054,900	22,080,200	23,107,650	23,106,193
99	Sussex Corner	82,579,600		4,878,200	87,457,800	2,376,400			2,376,400	89,834,200	71,022,400	71,022,400
100	Tide Head	40,644,400	133,000	401,200	41,178,600	868,300	63,000	1,626,100	2,557,400	43,736,000	45,014,700	45,014,495
101	Tracy	20,647,400	149,100		20,796,500	574,500			574,500	21,371,000	21,658,250	21,649,647
GROUP "F" TOTALS		1,314,333,200	7,948,600	114,306,700	1,436,588,500	176,845,300	14,772,500	18,534,900	210,152,700	1,646,739,200	1,751,815,550	1,751,718,923
TOTAL DU GROUPE "F"												
TOTAL ALL GROUPS		21,023,393,200	214,052,900	3,440,676,900	24,678,123,000	6,361,096,700	429,765,500	287,896,900	7,078,759,100	31,756,882,100	35,296,261,650	35,172,236,040
TOTAL DES GROUPE												

* Total Municipal Tax Base For Rate includes adjustment for federal properties.

* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

SECTION 3

MUNICIPAL RATES

2009

TAUX MUNICIPAUX

SECTION 3

MUNICIPAL RATES

The Province shares the property tax field with municipalities and rural communities in New Brunswick. That is to say that both the Province and local governments levy taxes on real property. The residential rate of provincial property taxation is \$1.50 per \$100 of assessed value. The non-residential properties are \$2.25 per \$100 of assessed value. Owner-occupied residences in local governments do not pay provincial property taxes. In Local Service Districts the Province levies a rate of \$0.65 per \$100 of assessment on owner-occupied properties with respect to the costs of providing certain services.

Local governments levy a local tax to recover that part of the net budget not financed through the unconditional grant. In 2009, tax rates range from \$0.7500 to \$1.7850 per \$100 of assessment.

The cost of local government utilities (water and sewer) is recovered through a separate user fee. Utility charges vary among local governments based on the cost, type of service and the method of cost recovery.

The levy for a Business Improvement Area (BIA) is a levy that is not part of regular local services. Under the *Business Improvement Areas Act*, a local government may, by by-law, designate a zone within its boundaries, upon presentation of a petition from non-residential property users, as a business improvement area. A BIA is formed to promote, improve and enhance the business and shopping areas. The budget of the corporation is developed and adopted by the BIA and is then approved by the local government council which, in turn, will determine a rate that shall not exceed \$0.20 for each \$100 of assessed value.

SECTION 3

TAUX MUNICIPAUX

Au Nouveau-Brunswick, la province partage le champ d'impôt foncier avec les municipalités et communautés rurales. C'est donc dire que la province et les gouvernements locaux déterminent les taux d'imposition sur les biens réels. Le taux résidentiel de l'impôt foncier provincial est de 1,50 \$ par 100 \$ d'évaluation. Pour les biens non résidentiels, le taux est de 2,25 \$ par 100 \$ d'évaluation. Les propriétaires-occupants de résidences à l'intérieur d'un gouvernement local ne paient pas d'impôt foncier provincial. Dans les districts de services locaux, la province applique un taux de 0,65 \$ par 100 \$ d'évaluation sur les propriétés résidentielles occupées par le propriétaire pour les coûts de prestation de certains services.

Les gouvernements locaux perçoivent une taxe locale afin de recouvrir la partie du budget net qui n'est pas financée par la subvention inconditionnelle. En 2009, les taux d'imposition varient de 0,7500 \$ à 1,7850 \$ par 100 \$ d'évaluation.

Les frais des services publics gouvernements locaux (eau et égout) sont recouvrés par des frais aux usagers. Les frais de ces services publics varient parmi les gouvernements locaux, selon le coût, le type de services et la méthode de recouvrement des coûts.

La contribution pour la zone d'amélioration des affaires (ZAA) est une contribution qui ne fait pas partie des services locaux comme tel. Un gouvernement local peut en vertu de la *Loi sur les zones d'amélioration des affaires* et par arrêté municipal, désigner une zone à l'intérieur de ses limites territoriales à la suite d'une requête d'usagers de biens non résidentiels. La corporation est créée dans le but de promouvoir, améliorer et mettre en valeur les zones commerciales et d'affaires. Le budget de la corporation est élaboré et adopté par la ZAA et ensuite approuvé par le conseil gouvernement local. Ce dernier fixe la contribution qui ne peut dépasser 0,20 \$ du 100 dollars d'évaluation.

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

Section 3.1 - 1

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
1	Fredericton (Inside/intérieur)	1.4176	
	Fredericton (Outside/extérieur)	1.0632	
	Fredericton (BIA/ZAA Queen)		0.2000
	Fredericton (BIA/ZAA Main)		0.2000
2	Moncton	1.6502	
	Moncton (BIA/ZAA)		0.1600
3	Saint John	1.7850	
	Saint John (BIA/ZAA)		0.1600
	GROUP "A" AVERAGE	1.6173	0.1800
	MOYENNE DU GROUPE "A"		
4	Bathurst	1.7550	
	Bathurst (BIA/ZAA)		0.2000
5	Campbellton	1.7582	
	Campbellton (BIA/ZAA)		0.1000
6	Dalhousie	1.5929	
	Dalhousie (BIA/ZAA)		0.2000
7	Dieppe	1.5645	
8	Edmundston	1.6150	
	Edmundston (BIA/ZAA)		0.2000
	Edmundston - St. Jacques	1.2587	
	Edmundston - St-Basile (Inside/intérieur)	1.5207	
	Edmundston - St-Basile (Outside/extérieur)	1.5207	
	Edmundston - Verret (Inside/intérieur)	1.5190	
	Edmundston - Verret (Outside/extérieur)	1.5191	
	Edmundston - Madawaska LSD	1.2208	
9	Miramichi (Inside/intérieur)	1.6740	
	Miramichi (BIA/ZAA Newcastle)		0.2000
	Miramichi (Outside/extérieur)	1.6240	
	Miramichi (BIA/ZAA Chatham)		0.2000
	GROUP "B" AVERAGE	1.6271	0.1833
	MOYENNE DU GROUPE "B"		

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

Section 3.1 - 2

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
10	Caraquet	1.4717	
	Caraquet (BIA/ZAA)		0.1984
11	Grand Falls/Grand-Sault (Inside/intérieur)	1.4500	
	Grand Falls/Grand-Sault (Outside/extérieur)	1.4250	
	Grand Falls/Grand-Sault (BIA/ZAA)		0.2000
12	Oromocto	1.3990	
	Oromocto (Federal/Fédéral)	1.0493	
13	Sackville	1.5350	
	Sackville (BIA/ZAA)		0.2000
14	Shediac	1.4784	
	Shediac (BIA/ZAA)		0.2000
	Shediac - Harbourview	1.4400	
15	Shippagan	1.4800	
	Shippagan (BIA/ZAA)		0.1200
16	St. Stephen	1.5250	
	St. Stephen (BIA/ZAA)		0.1800
17	Sussex	1.3016	
	Sussex (BIA/ZAA)		0.1800
18	Tracadie-Sheila	1.3700	
	Tracadie-Sheila (BIA/ZAA)		0.1400
19	Woodstock (Inside/intérieur)	1.4200	
	Woodstock (Outside/extérieur)	1.3700	
	Woodstock (BIA/ZAA)		0.1500
	Woodstock - West of TCH/Ouest de RT	1.3700	
GROUP "C" AVERAGE		1.4132	0.1743
MOYENNE DU GROUPE "C"			
20	Quispamsis	1.2290	
21	Riverview	1.5463	
	Riverview (BIA/ZAA)		0.2000
22	Rothsay	1.2300	
GROUP "D" AVERAGE		1.3368	0.2000
MOYENNE DU GROUPE "D"			

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

Section 3.1 - 3

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
23	Belledune (Outside/extérieur)	0.8913	
	Belledune (Inside/intérieur)	1.1284	
24	Beresford	1.5598	
25	Blacks Harbour	1.5342	
26	Bouctouche	1.1675	
	Bouctouche (BIA/ZAA)		0.1000
27	Cap-Pelé	1.2004	
28	Chipman	1.3300	
29	Clair	1.0561	
30	Doaktown	1.2300	
31	Florenceville-Bristol (Ward 1)	1.3269	
	Florenceville-Bristol (Ward 2)	1.1899	
32	Grand Bay/Westfield	1.3700	
33	Grand Manan	1.1075	
	Grand Manan (Parish)	0.7500	
34	Grande-Anse	1.3760	
35	Hampton	1.2500	
36	Hartland	1.4850	
37	Hillsborough	1.3460	
38	Kedgwick	1.4664	
	Kedgwick (BIA/ZAA)		0.0272
39	Lamèque	1.5000	
	Lamèque (BIA/ZAA)		0.1500
40	McAdam	1.5619	
41	Memramcook	1.3812	
42	Minto	1.2400	
	Minto (BIA/ZAA)		0.2000
43	Nackawic (Inside/intérieur)	1.2950	
	Nackawic (Outside/extérieur)	1.1150	
44	Néguac	1.2416	
45	Perth-Andover	1.2300	
	Perth-Andover (BIA/ZAA)		0.0500
46	Petit-Rocher	1.4585	
47	Petitcodiac	1.2794	
	Petitcodiac (BIA/ZAA)		0.1000
48	Plaster Rock	1.5386	
49	Rexton	1.2385	

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

Section 3.1 - 4

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
50	Richibucto	1.2778	
	Richibucto (BIA/ZAA)		0.1000
51	Rogersville	1.4649	
52	Saint-Antoine	1.2092	
53	Saint-Louis-de-Kent	1.3856	
54	Saint-Léonard	1.5022	
55	Saint-Quentin	1.3300	
56	Salisbury	0.8988	
57	St. Andrews	1.0977	
	St. Andrews (BIA/ZAA)		0.2000
58	St. George	1.2500	
	St. George (BIA/ZAA)		0.1000
GROUP "E" AVERAGE MOYENNE DU GROUPE "E"		1.2731	0.1141
59	Alma	1.2904	
60	Aroostook	1.2300	
61	Atholville	1.2136	
62	Baker Brook	1.3765	
63	Balmoral	1.4291	
64	Bas-Caraquet	1.4295	
65	Bath	1.3800	
66	Bertrand	1.4380	
67	Blackville	1.2658	
68	Cambridge-Narrows	1.1100	
69	Canterbury	1.2587	
70	Centreville	1.1900	
71	Charlo	1.3956	
72	Dorchester	1.4845	
73	Drummond (Outside/extérieur)	1.0805	
	Drummond (Inside/intérieur)	1.1999	
74	Eel River Crossing	1.2800	
75	Fredericton Junction	1.2950	
76	Gagetown	1.2200	
77	Harvey	1.0944	
78	Lac Baker (Lac Baker)	1.1818	

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

Section 3.1 - 5

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
	Lac Baker (ancien DSL/former LSD)	0.9543	
	Lac Baker (Ile de Lac Baker)	0.9659	
79	Le Goulet	1.5652	
80	Maisonnette	1.4125	
81	Meductic	0.9973	
82	Millville	1.3680	
83	New Maryland	1.1842	
84	Nigadoo	1.3750	
85	Norton	1.1767	
86	Paquetville	1.2204	
87	Pointe-Verte	1.5500	
88	Port Elgin	1.2976	
89	Riverside-Albert	1.3083	
90	Rivière-Verte	1.2000	
91	Saint-François-de-Madawaska	1.3759	
92	Saint-Hilaire	1.0891	
93	Saint-Isidore	1.2407	
94	Saint-Léolin	1.4806	
95	Sainte-Anne-de-Madawaska	1.4717	
96	Sainte-Marie-Saint-Raphaël	1.4800	
97	St. Martins	1.2496	
98	Stanley	1.3417	
99	Sussex Corner	1.1971	
100	Tide Head	1.3900	
101	Tracy	1.1900	
GROUP "F" AVERAGE		1.2721	0.0000
MOYENNE DU GROUPE "F"			
AVERAGE ALL GROUPS		1.5134	0.1592
MOYENNE DES GROUPES			

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1	Fredericton	306.00	306.00	612.00
2	Moncton	409.00	271.00	680.00
3	Saint John	374.00	456.00	830.00
	GROUP "A" AVERAGE MOYENNE DU GROUPE "A"	363.00	344.33	707.33
4	Bathurst	539.00	308.00	847.00
5	Campbellton	196.00	401.00	597.00
6	Dalhousie	370.00	120.00	490.00
7	Dieppe	392.00	268.00	660.00
8	Edmundston	358.00	240.00	598.00
9	Miramichi	256.00	362.00	618.00
	GROUP "B" AVERAGE MOYENNE DU GROUPE "B"	351.83	283.17	635.00
10	Caraquet	210.00	210.00	420.00
11	Grand-Sault/Grand Falls	249.00	249.00	498.00
12	Oromocto	335.00	335.00	670.00
13	Sackville	278.00	188.00	466.00
14	Shediac	297.00		
15	Shippagan	200.00	200.00	400.00
16	St. Stephen	176.00	319.00	495.00
17	Sussex	172.00	188.00	360.00
18	Tracadie-Sheila	156.00	234.00	390.00
19	Woodstock	215.00	246.00	461.00
	GROUP "C" AVERAGE MOYENNE DU GROUPE "C"	228.80	241.00	462.22

MUNICIPAL WATER AND SEWERAGE RATES - 2009 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

Section 3.2 - 2

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
20	Quispamsis	392.00	350.00	742.00
21	Riverview	385.00	289.00	674.00
22	Rothsay	335.00	250.00	585.00
GROUP "D" AVERAGE MOYENNE DU GROUPE "D"		370.67	296.33	667.00
23	Belledune			
24	Beresford	421.00	251.00	672.00
25	Blacks Harbour	276.00	276.00	552.00
26	Bouctouche	150.00	200.00	350.00
27	Cap-Pelé		152.00	
28	Chipman Sewer Utility		280.00	
29	Clair	396.00		
30	Doaktown	250.00	250.00	500.00
31	Florenceville-Bristol		311.00	
32	Grand Bay - Westfield		270.00	
33	Hampton	150.00	140.00	290.00
34	Hartland	236.00	236.00	472.00
35	Hillsborough	256.00	152.00	408.00
36	Kedgwick	214.00	62.00	276.00
37	Lamèque	150.00	300.00	450.00
38	McAdam	160.00	250.00	410.00
39	Memramcook	166.00	369.00	535.00
40	Minto		295.00	
41	Nackawic	191.00	201.00	392.00
42	Neguac		350.00	
43	Perth-Andover Water and Sewer Utility	300.00	155.00	455.00
44	Petit-Rocher	193.00	367.00	560.00
45	Petitcodiac		260.00	
46	Plaster Rock	249.00	87.00	336.00
47	Rexton		160.00	
48	Richibucto	280.00	190.00	470.00

No	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
49	Rogersville		250.00	
50	Saint-Antoine	268.00	149.00	417.00
51	Saint-Louis de Kent	200.00	200.00	400.00
52	Saint-Léonard	290.00	150.00	440.00
53	Saint-Quentin	350.00		
54	Salisbury		300.00	
55	St. Andrews	221.00	221.00	442.00
56	St. George	217.00	63.00	280.00
	GROUP "E" AVERAGE	242.78	222.48	433.67
	MOYENNE DU GROUPE "E"			
57	Alma	255.00	380.00	635.00
58	Aroostook	120.00		
59	Atholville	255.00	87.00	342.00
60	Baker Brook	273.00	147.00	420.00
61	Balmoral	239.00	240.00	479.00
62	Bas-Caraquet	140.00	158.00	298.00
63	Bath	200.00	336.00	536.00
64	Blackville		125.00	
65	Centreville		325.00	
66	Chario	180.00	180.00	360.00
67	Dorchester	175.00	83.00	258.00
68	Drummond	225.00	170.00	395.00
69	Eel River Crossing	145.00	215.00	360.00
70	Fredericton Junction	200.00	200.00	400.00
71	Gagetown		225.00	
72	Harvey		160.00	
73	New Maryland	367.00	480.00	847.00
74	Nigadoo		400.00	
75	Norton		150.00	
76	Paquetville		350.00	
77	Pointe-Verte		396.00	
78	Port Elgin	138.00	91.00	229.00

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
79	Riverside-Albert	210.00	400.00	610.00
80	Rivière-Verte	320.00	90.00	410.00
81	Saint-François-de-Madawaska	330.00	165.00	495.00
82	Saint-Hilaire	230.00	154.00	384.00
83	Sainte-Anne-de-Madawaska	180.00	180.00	360.00
84	Stanley		280.00	
85	Sussex Corner	250.00	132.00	382.00
86	Tide Head	211.00	129.00	340.00
GROUP "F" AVERAGE		221.10	221.66	427.00
MOYENNE DU GROUPE "F"				
AVERAGE ALL GROUPS		254.95	235.99	479.68
MOYENNE DES GROUPES				

SECTION 4

MUNICIPAL COMPARATIVE DATA

2009

DONNÉES MUNICIPALES COMPARATIVES

SECTION 4

MUNICIPAL COMPARATIVE DATA

The main purpose of this section is to provide municipalities with information to compare their circumstances with similar municipalities. A number of comparative data are presented in the following tables. While most are self-explanatory, one requires an explanation:

FISCAL CAPACITY

The fiscal capacity index measures the strength of a municipality's tax base relative to similar municipalities. It is determined by comparing the tax base per capita to the average of its category. Thus, if a municipality has a lower than average per capita tax base, this implies that its fiscal capacity is not as strong as other municipalities in the same group. Conversely, if it has a higher than average per capita tax base, it is said to have a comparatively strong fiscal capacity.

SECTION 4

DONNÉES MUNICIPALES COMPARATIVES

L'objectif principal de cette section est de fournir aux municipalités des renseignements leur permettant de comparer leur situation à celles municipalités semblables. Certaines données comparatives figurent dans les tableaux suivants. La plupart des données sont explicites, mais une exige des précisions.

CAPACITÉ FISCALE

L'indice de la capacité fiscale mesure la force de l'assiette fiscale de la municipalité comparée à des municipalités semblables. On l'établit en comparant l'assiette fiscale par habitant de la municipalité à la moyenne de son groupe. La capacité fiscale d'une municipalité ayant une assiette fiscale par habitant inférieure à la moyenne serait donc moins grande par rapport aux autres municipalités du groupe. Inversement, le potentiel fiscal d'une municipalité ayant une assiette fiscale par habitant plus élevée que la moyenne serait comparativement plus grand.

MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

Section 4.0 - 1

		* Road Kilometrage / Kilométrage de route														
No	Municipality	Population 2006	Population 2001	Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita Assiette	Municipal Tax Base/KM Assiette	Total Budget	Fiscal Capacity	Average Tax Rate Moyenne des taux d'imposition		
No	Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	fiscale par habitant	fiscale par km	Budget total	Capacité fiscale			
1	Fredericton	50,535	47,560	107.43	15.92	303.31	426.66	118.4	5,271,472,450	104,313	12,355,293	88,708,301	1.16	1.4066		
2	Moncton	64,128	61,046	88.39	4.86	402.51	495.76	129.4	5,578,093,700	86,984	11,251,669	114,212,396	0.97	1.6502		
3	Saint John	68,043	69,661	105.18	11.09	591.82	708.10	96.1	5,520,619,100	81,134	7,796,438	126,939,949	0.91	1.7850		
GROUP "A" TOTALS TOTAL DU GROUPE "A"		182,706	178,287	301.003	31.88	1,297.63	1,630.51	112.1	16,370,185,250	89,599	10,039,923	329,860,646		1.6173		
4	Bathurst	12,714	12,924	54.99	11.90	117.27	184.15	69.0	868,216,350	68,288	4,714,724	20,333,067	0.90	1.7550		
5	Campbellton	7,384	7,796	18.74	3.09	52.13	73.96	99.8	389,801,150	52,790	5,270,147	10,231,138	0.70	1.7582		
6	Dalhousie	3,676	3,975	15.44	2.63	33.33	51.40	71.5	296,415,050	80,635	5,767,279	6,066,155	1.08	1.5929		
7	Dieppe	18,565	14,951	11.40	12.01	110.61	134.02	138.5	1,902,127,500	102,458	14,192,863	32,820,382	1.35	1.5645		
8	Edmundston	16,643	17,373	34.80	9.59	153.92	198.30	83.9	1,144,057,050	68,741	5,769,325	24,003,831	0.91	1.5532		
9	Miramichi	18,129	18,508	84.95	2.95	237.26	325.16	55.8	1,254,556,550	69,202	3,858,310	25,049,811	0.91	1.6682		
GROUP "B" TOTALS TOTAL DU GROUPE "B"		77,111	75,529	220.313	42.18	704.51	968.99	79.7	5,855,173,850	75,932	6,055,070	118,504,384		1.6271		
10	Caraquet	4,156	4,442	13.87	4.75	57.68	76.29	54.5	234,827,700	56,503	3,077,931	4,672,987	0.70	1.4717		
11	Grand-Sault/Grand Falls	5,650	5,858	8.80	7.14	59.66	75.60	74.7	451,440,300	79,901	5,971,117	8,076,170	1.00	1.4478		
12	Oromocto	8,402	8,843	9.84	1.39	69.60	80.82	104.0	919,214,850	109,404	11,373,888	13,626,813	1.36	1.2778		
13	Sackville	5,411	5,361	29.99	5.76	82.09	117.84	45.9	489,464,500	90,457	4,153,601	8,642,027	1.13	1.5350		
14	Shediac	5,497	4,892	14.75	1.57	48.19	64.50	85.2	409,418,400	74,480	6,347,178	8,199,100	0.93	1.4782		
15	Shippagan	2,754	2,920	5.36	0.53	24.70	30.58	90.0	186,667,850	67,781	6,103,448	3,763,197	0.85	1.4800		
16	St. Stephen	4,780	4,867	9.33	5.69	38.26	53.27	89.7	316,617,700	66,238	5,943,305	6,716,189	0.83	1.5250		
17	Sussex	4,241	4,182	7.50	2.42	35.42	45.34	93.5	332,612,900	78,428	7,335,809	5,409,100	0.98	1.3016		
18	Tracadie-Sheila	4,474	4,724	24.26	2.79	62.30	89.34	50.1	327,033,450	73,096	3,660,385	5,565,225	0.91	1.3700		
19	Woodstock	5,113	5,198	6.84	4.04	44.47	55.36	92.4	381,687,850	74,650	6,895,149	6,914,496	0.93	1.4185		
GROUP "C" TOTALS TOTAL DU GROUPE "C"		50,478	51,087	130.827	36.08	522.35	688.96	73.3	4,048,985,500	80,213	5,676,961	71,585,304		1.4132		
20	Quispamsis	15,239	13,757	27.83	0.00	167.67	195.51	77.9	1,177,838,700	77,291	6,024,596	16,054,003	1.07	1.2290		
21	Riverview	17,832	17,010	17.51	0.00	106.03	123.54	144.3	1,097,356,900	61,539	8,882,820	20,432,577	0.85	1.5463		
22	Rothsay	11,637	11,505	28.05	3.31	113.16	144.52	80.5	961,938,950	82,662	6,656,188	13,610,000	1.14	1.2300		
GROUP "D" TOTALS TOTAL DU GROUPE "D"		44,708	42,272	73.394	3.31	386.86	463.56	96.4	3,237,134,550	72,406	6,983,205	50,096,580		1.3388		
23	Belledune	1,711	1,923	53.82	2.37	58.72	114.91	14.9	355,569,650	207,814	3,094,466	4,066,710	3.38	1.0897		
24	Beresford	4,264	4,414	16.97	0.00	37.36	54.33	78.5	206,335,500	48,390	3,797,889	4,048,748	0.79	1.5598		
25	Blacks Harbour	952	1,082	4.92	2.35	9.14	16.41	58.0	58,462,200	61,410	3,583,682	1,164,894	1.00	1.5342		
26	Bouctouche	2,383	2,426	11.45	2.95	30.81	45.21	52.7	155,839,350	65,396	3,447,011	2,398,260	1.06	1.1675		
27	Cap-Pelé	2,279	2,266	15.63	10.98	22.93	49.53	46.0	144,532,500	63,419	2,918,021	2,400,376	1.03	1.2004		
28	Chipman	1,291	1,432	7.96	10.41	6.51	24.88	51.9	63,571,550	49,242	2,555,435	1,232,503	0.80	1.3300		
29	Clair	848	863	2.40	6.25	5.93	14.58	58.2	45,292,250	53,411	3,106,464	724,457	0.87	1.0561		
30	Doaktown	888	955	11.95	0.08	16.33	28.36	31.3	53,441,300	60,182	1,884,656	907,419	0.98	1.2300		
31	Florenceville-Bristol	1,539	1,481	24.17	2.01	17.39	43.57	35.3	178,995,000	116,306	4,108,500	2,856,520	1.89	1.2229		

* Bypass Kms are included in Provincial Kms / Les routes d'évitements sont incluses dans le kilométrage provincial

MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

Section 4.0 - 2

No	Municipality	Population 2006	Population 2001	* Road Kilometrage / Kilométrage de route				Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita Assiette fiscale par habitant	Municipal Tax Base/KM Assiette fiscale par km	Total Budget	Fiscal Capacity	Average Tax Rate Moyenne des taux d'imposition
				Provincial	Regional	Municipal	Total Kilométrage							
No	Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	
32	Grand Bay-Westfield	4,981	4,949	33.69	0.23	48.53	82.45	60.4	284,345,900	57.086	3,448,916	4,592,551	0.93	1.3700
33	Grand Manan	2,460	2,610	0.00	81.82	0.00	81.82	30.1	156,446,750	63.596	1,912,014	2,000,504	1.03	1.1055
34	Grande-Anse	758	853	8.66	3.89	13.37	25.93	29.2	32,499,300	42.875	1,253,492	803,289	0.70	1.3760
35	Hampton	4,004	3,997	15.54	2.75	43.06	61.35	65.3	254,280,550	63.507	4,144,617	5,061,223	1.03	1.2500
36	Hartland	947	902	3.08	0.00	12.08	15.16	62.5	68,452,550	72.284	4,515,340	1,427,960	1.17	1.4850
37	Hillsborough	1,292	1,288	4.90	1.62	16.09	22.61	57.1	61,579,150	47.662	2,723,536	1,316,815	0.77	1.3460
38	Kedgwick	1,146	1,184	1.92	0.91	10.75	13.57	84.4	42,169,000	36.797	3,107,288	1,019,359	0.60	1.4654
39	Lamèque	1,422	1,580	6.29	1.16	13.45	20.89	68.1	73,222,400	51.493	3,505,309	1,532,918	0.84	1.5000
40	McAdam	1,404	1,513	6.89	0.00	15.88	22.76	61.7	42,604,000	30.345	1,871,798	1,104,211	0.49	1.5619
41	Memramcook	4,638	4,719	35.71	33.76	73.69	143.16	32.4	209,253,200	45.117	1,461,674	3,814,465	0.73	1.3812
42	Minto	2,681	2,776	8.04	14.28	26.02	48.34	55.5	99,887,200	37.257	2,066,475	1,913,455	0.61	1.2400
43	Nackawic	977	1,042	6.17	2.42	13.48	22.07	44.3	117,350,800	120.113	5,316,727	1,887,533	1.96	1.2788
44	Neguac	1,623	1,697	9.72	8.20	33.89	51.81	31.3	87,067,600	53.646	1,680,550	1,584,600	0.87	1.2416
45	Perth-Andover	1,797	1,908	10.54	0.91	21.72	33.17	54.2	96,951,200	53.952	2,922,858	1,988,877	0.88	1.2300
46	Petit-Rocher	1,949	1,966	3.70	0.97	14.54	19.21	101.5	77,508,950	39.769	4,034,613	1,683,038	0.65	1.4585
47	Petitcodiac	1,368	1,444	11.23	6.34	17.65	35.22	38.8	75,328,450	55.065	2,138,798	1,519,721	0.89	1.2794
48	Plaster Rock	1,150	1,219	4.65	3.74	12.08	20.46	56.2	55,724,450	48.456	2,723,314	1,326,334	0.79	1.5386
49	Rexton	862	810	6.04	2.04	8.46	16.54	52.1	50,840,800	58.980	3,074,726	893,377	0.96	1.2385
50	Richibucto	1,290	1,341	11.05	0.00	14.06	25.11	51.4	90,638,000	70.262	3,610,213	1,782,690	1.14	1.2778
51	Rogersville	1,165	1,248	3.85	3.39	10.56	17.80	65.4	46,050,850	39.529	2,586,836	1,009,109	0.64	1.4649
52	Saint-Antoine	1,546	1,472	2.72	2.47	15.22	20.42	75.7	79,178,550	51.215	3,878,450	1,274,049	0.83	1.2092
53	Saint-Louis de Kent	980	991	3.35	1.03	4.74	9.13	105.1	44,390,850	46.240	4,862,087	1,199,328	0.75	1.3856
54	Saint-Léonard	1,352	1,385	4.99	0.00	10.44	15.43	87.6	58,766,350	43.466	3,809,318	1,381,873	0.71	1.5022
55	Saint-Quentin	2,250	2,280	4.27	0.00	19.60	23.87	94.3	105,589,000	46.928	4,424,244	2,062,581	0.76	1.3300
56	Salisbury	2,036	1,954	8.50	0.00	17.74	26.24	77.6	125,631,750	61.705	4,787,795	1,474,166	1.00	0.8988
57	St. Andrews	1,798	1,869	3.41	0.00	33.48	36.89	48.7	226,977,200	126.239	6,152,644	3,327,756	2.05	1.0977
58	St. George	1,512	1,509	9.53	2.38	16.68	28.59	52.9	108,193,250	71.556	3,784,436	1,559,547	1.16	1.2500
GROUP "E" TOTALS TOTAL DU GROUPE "E"		65,523	67,348	377.898	211.70	742.35	1,331.74	49.2	4,032,987,150	61,590	3,028,344	70,345,238		1.2731
59	Alma	301	290	6.90	9.00	5.29	21.19	14.2	21,485,300	71.380	1,013,984	334,223	1.50	1.2904
60	Arcootook	346	380	3.57	0.00	2.56	6.12	56.5	8,603,650	24.866	1,405,595	166,286	0.52	1.2300
61	Atholville	1,317	1,381	10.34	4.07	9.72	24.13	54.6	155,554,050	118.112	6,446,500	2,126,297	2.49	1.2136
62	Baker Brook	525	599	4.41	4.66	1.93	11.01	47.7	22,461,300	42.783	2,040,638	433,425	0.90	1.3765
63	Balmoral	1,706	1,836	0.00	18.27	10.51	28.78	59.3	60,311,400	35.353	2,095,892	1,242,140	0.74	1.4291
64	Bas-Caraquet	1,471	1,689	5.81	0.00	23.30	29.11	50.5	48,566,200	33.016	1,668,426	1,113,658	0.69	1.4295
65	Bath	512	592	2.86	3.56	2.81	9.23	55.5	21,762,250	42.504	2,357,007	384,228	0.89	1.3800
66	Bertrand	1,179	1,269	4.57	14.59	12.60	31.76	37.1	36,564,350	31.013	1,151,270	821,137	0.65	1.4380
67	Blackville	931	1,015	8.34	10.99	8.69	28.01	33.2	39,209,500	42.115	1,399,689	742,561	0.89	1.2658
68	Cambridge-Narrows	717	654	0.00	62.27	1.75	64.02	11.2	59,102,250	82.430	923,227	711,943	1.73	1.1100
69	Canterbury	360	399	3.45	2.45	3.22	9.12	39.5	11,483,300	31.898	1,259,272	212,099	0.67	1.2587
70	Centreville	523	535	2.28	3.99	5.68	11.96	43.7	34,856,800	66.648	2,915,423	526,043	1.40	1.1900
71	Charlo	1,376	1,449	26.55	4.53	30.14	61.22	22.5	60,993,550	44.327	996,301	1,382,929	0.93	1.3956
72	Dorchester	1,119	954	2.73	4.14	3.98	10.85	103.2	37,085,700	33.142	3,418,982	817,464	0.70	1.4845

* Bypass Kms are included in Provincial Kms / Les routes d'évitement sont incluses dans le kilométrage provincial

MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

Section 4.0 - 3

		* Road Kilometrage / Kilométrage de route												
No.	Municipality	Population 2006	Population 2001	Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita	Municipal Tax Base/KM	Total Budget	Fiscal Capacity	Average Tax Rate
No.	Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	Moyenne des taux d'imposition
73	Drummond	839	932	3.48	3.82	4.11	11.41	73.5	46,348,800	55,243	4,062,121	711,515	1.16	1.195
74	Eel River Crossing	1,168	1,335	1.05	10.10	7.28	18.42	63.4	41,171,350	35,249	2,234,780	821,917	0.74	1.2800
75	Fredericton Junction	715	692	6.68	6.47	7.88	21.03	34.0	32,767,100	45,828	1,558,260	661,716	0.96	1.2950
76	Gagetown	719	682	12.93	5.87	20.78	39.57	18.2	49,281,750	68,542	1,245,464	758,285	1.44	1.2200
77	Harvey	352	349	1.92	0.60	2.63	5.15	68.3	14,789,250	42,015	2,870,584	225,025	0.88	1.0944
78	Lac Baker	721	700	12.73	9.35	10.65	32.73	22.0	39,599,500	54,923	1,209,884	494,213	1.16	0.9847
79	Le Goulet	908	969	0.00	3.91	8.50	12.41	73.2	17,881,800	19,694	1,440,686	445,683	0.41	1.5652
80	Maisonnette	599	605	0.00	5.13	5.51	10.84	56.3	21,031,150	35,110	1,976,055	407,887	0.74	1.4125
81	Meductic	155	189	4.41	4.02	1.61	10.04	15.4	12,176,100	78,555	1,212,397	156,874	1.65	0.9973
82	Millville	303	319	4.12	1.50	2.46	8.08	37.5	8,492,700	28,029	1,051,337	248,564	0.59	1.3680
83	New Maryland	4,248	4,284	3.79	0.00	26.27	30.06	141.3	290,822,500	68,461	9,674,412	3,936,347	1.44	1.1842
84	Nigadoo	927	983	6.16	4.76	8.71	19.63	47.2	33,645,350	36,295	1,713,714	669,109	0.76	1.3750
85	Norton	1,314	1,370	26.85	28.71	27.37	82.93	15.8	50,417,850	38,370	607,986	1,012,478	0.81	1.1767
86	Paquetville	642	667	4.33	1.72	7.78	13.83	46.4	34,239,450	53,332	2,476,096	726,780	1.12	1.2204
87	Pointe-Verte	971	1,041	6.34	2.03	8.24	16.60	58.5	28,691,050	29,548	1,728,064	733,209	0.62	1.5500
88	Port Elgin	451	436	2.70	2.18	5.65	10.53	42.8	19,568,500	43,389	1,858,534	413,894	0.91	1.2976
89	Riverside-Albert	320	393	3.07	1.49	4.98	9.54	33.6	13,210,850	41,284	1,385,221	315,231	0.87	1.3083
90	Rivière-Verte	798	856	4.67	1.19	8.31	14.17	56.3	30,351,800	38,035	2,142,430	534,048	0.80	1.2000
91	Saint-François-de-Madawaska	585	572	0.00	5.29	3.49	8.78	66.6	37,312,100	63,781	4,248,218	809,926	1.34	1.3759
92	Saint-Hilaire	231	237	3.26	0.00	3.75	7.01	33.0	21,810,250	94,417	3,111,305	274,798	1.99	1.0891
93	Saint-Isidore	796	877	9.89	0.00	7.05	16.94	47.0	34,212,200	42,980	2,019,849	788,460	0.90	1.2407
94	Saint-Léon	733	802	0.00	6.60	8.34	14.93	49.1	16,059,100	21,909	1,075,338	401,436	0.46	1.4806
95	Sainte-Anne-de-Madawaska	1,073	1,168	3.47	6.69	9.61	19.77	54.3	34,791,700	32,425	1,759,823	790,034	0.68	1.4717
96	Sainte-Marie-Saint-Raphaël	993	1,135	0.00	6.27	9.49	15.76	63.0	26,349,500	26,535	1,671,817	636,656	0.56	1.4800
97	St. Martins	386	374	1.75	2.75	1.42	5.91	65.3	17,951,250	46,506	3,037,437	442,163	0.98	1.2496
98	Stanley	433	460	6.38	6.14	4.79	17.31	25.0	23,107,650	53,366	1,334,931	452,029	1.12	1.3417
99	Sussex Corner	1,413	1,321	6.86	2.12	8.61	17.59	80.3	71,022,400	50,264	4,038,347	968,557	1.06	1.1971
100	Tide Head	1,075	1,149	14.27	0.00	5.44	19.70	54.6	45,014,700	41,874	2,284,894	721,355	0.88	1.3900
101	Tracy	619	601	5.92	7.85	5.52	19.29	32.1	21,658,250	34,989	1,122,771	359,703	0.74	1.1900
GROUP "F" TOTALS TOTAL DU GROUPE "F"		36,870	38,540	238.813	279.04	358.41	876.26	42.1	1,751,915,550	47,513	1,999,189	30,932,305		1.2721
TOTAL ALL GROUPS TOTAL DES GROUPE		457,398	453,043	1,341.75	604.18	4,012.11	5,958.02	76.8	35,296,261,650	77,188	5,924,162	671,324,455		1.5134

* Bypass Kms are included in Provincial Kms / Les routes d'évitement sont incluses dans le kilométrage provincial

SECTION 5

MUNICIPAL BORROWING

2009

EMPRUNTS MUNICIPAUX

SECTION 5

MUNICIPAL CAPITAL BORROWING

The Municipal Capital Borrowing Board (the Board) was established by the *Municipal Capital Borrowing Act* Chapter M-20 of the Acts of New Brunswick 1963. The Board was formed with a mandate to monitor and authorize long-term capital borrowing of municipalities, rural communities and municipal agencies.

As required by legislation the Board holds ten public hearings each year to review applications for borrowing to ensure that municipalities and rural communities, as well as municipal agencies are financially able to undertake capital borrowing in conformance with the legislation.

OUTSTANDING LONG-TERM DEBT

This section reflects the debt profile for each municipality, rural community and municipal agency. The total outstanding debt for all funds at the beginning and the end of 2008 is presented. Included in these amounts are all long-term obligations including debentures, purchase agreements and capital leases as reported in the audited financial statements. You will also find the long-term debt for commissions that are either accountable to the province and /or to a municipal government.

OUTSTANDING BORROWING AUTHORITY

The outstanding borrowing authority presently totals \$259.2 million, of which approximately \$36.3 million is for interim financing only, and will not result in long-term borrowing. The remaining \$222.9 million primarily reflects authorizations of the Board during the past two years, which will be converted to long-term debenture debt within the next two years.

DEBT COST RATIO

This ratio is a measure of the debt service cost as a percentage of total expenditures of the general operating fund of a municipality. Where applicable, the ratio includes loan guarantees. The Board has adopted as a guideline a maximum debt service cost to total budget ratio of 20%. Where municipal debt payments exceed this guideline, they are expected to develop a multi-year plan to reduce their ratio below this level. Borrowing related to utility commissions is not considered in the calculation of the debt cost ratio of a municipality.

SECTION 5

EMPRUNTS DE CAPITAUX PAR LES MUNICIPALITÉS

La Commission des emprunts de capitaux par les municipalités (la Commission) a été créée en vertu de la *Loi sur les emprunts de capitaux par les municipalités*, chapitre M-20 des lois du Nouveau-Brunswick de 1963. La Commission est chargée de contrôler et d'autoriser les emprunts de capitaux à long terme des municipalités, communautés rurales et des organismes municipaux.

Comme l'exige la Loi, la Commission tient dix audiences publiques chaque année pour étudier les demandes d'emprunt afin de s'assurer que les municipalités, communautés rurales, et les organismes municipaux ont la capacité financière d'emprunter pour des dépenses en capital et respectent les limites d'emprunt de capitaux fixées par la loi.

DETTE IMPAYÉE À LONG TERME

Cette section porte sur le profil de la dette de chaque municipalité, communauté rurale et organisme municipale. On y présente la dette de tous les fonds au début et à la fin de 2008. Ces montants comprennent toutes les obligations à long terme, y compris les débetures, les contrats d'achat et les contrats location-acquisition présentés dans les états financiers vérifiés. Vous trouverez aussi la dette à long terme des commissions qui doivent rendre des comptes soit à la province ou à un gouvernement municipal.

EMPRUNTS AUTORISÉS NON UTILISÉS

Actuellement, les emprunts autorisés non utilisés représentent une valeur de 259,9 millions de dollars, dont environ 36,3 millions ont été consentis comme financement provisoire et ne constitueront pas un emprunt à long terme. L'autre tranche de 222,9 millions de dollars représente surtout des autorisations de la Commission des deux dernières années qui seront converties sous forme de débetures au cours des deux prochaines années.

RATIO DES FRAIS DU SERVICE DE LA DETTE

Ce ratio est le calcul des frais du service de la dette en tant que pourcentage des dépenses totales prévues au budget du fonds de fonctionnement général d'une municipalité. Les garanties de prêts sont aussi incluses. La Commission des emprunts de capitaux par les municipalités a adopté comme ligne directrice un ratio maximum de 20 p. 100 des frais du service de la dette par rapport au budget total. Si les paiements de la dette municipale dépassent cette ligne directrice, la municipalité doit dresser un plan pluriannuel afin de réduire son ratio en dessous de ce niveau. Les emprunts pour les commissions de services publics ne sont pas inclus dans le calcul du ratio des frais de la dette d'une municipalité.

SECTION 5 (continued)

DEBT COST RATIO (continued)

In 2009, the city of Dieppe was over the 20% limit. The municipality has submitted a 5 year capital investment plan to manage their debt while dealing with extensive development in the community.

The village of Paquetville was also over the 20% limit. However, the municipality receives a contribution from the Local Service Districts for the purchase of a fire truck and rental revenue from a multifunctional building, which when taken into consideration reduces the debt cost ratio to 11.2%.

SECTION 5 (continué)

RATIO DES FRAIS DU SERVICE DE LA DETTE (continué)

La ville de Dieppe était au-dessus de la 20 % limite, pour l'année 2009. La municipalité a soumis un plan d'investissement quinquennal pour gérer la dette pendant cette période de développement accrue dans la communauté.

Le village de Paquetville était également au dessus de la limite de 20 % pour l'année 2008. Cependant, la municipalité reçoit une contribution des districts de service locaux pour l'achat du camion d'incendie ainsi que des revenus de location d'un édifice multifonctionnel, lesquels réduisent le ratio d'endettement à 11,2 %.



OUTSTANDING LONG-TERM DEBT - 2009 - DETTE IMPAYÉE À LONG TERME
(in millions / en millions)



OUTSTANDING LONG-TERM DEBT - 2009 - DETTE IMPAYÉE À LONG TERME
(in millions / en millions)



MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

Section 5.0 - 1

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Municipalité	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de la dette	Ratio des frais du service de la dette
1 Bathurst	18,485	3,194	3,236	18,527	2,643	10,585		2,556	15,784	2,907,571	20,333,067	14.3%	13.4%
2 Campbellton	11,970	1,584	3,213	13,598	1,794	453		615	2,862	1,525,786	10,231,138	14.9%	15.0%
3 Dieppe	76,856	4,952	7,000	78,904	6,900	25,305		2,184	34,389	7,397,294	32,820,382	22.5%	23.7%
4 Edmundston	30,627	3,843		26,784	5,350	1,881	2,885	2,407	12,523	3,315,420	24,003,831	13.8%	14.0%
5 Fredericton	17,378	1,328	14,382	30,432	25,160				25,160	6,306,763	88,708,301	7.1%	5.7%
6 Miramichi	28,989	2,971	2,481	28,499	3,945	2,546			6,491	2,777,200	25,049,811	11.1%	11.0%
7 Moncton	106,938	15,938	26,010	117,010	36,882	32,210			69,092	17,349,465	114,212,396	15.2%	15.7%
8 Saint John	109,905	15,804	21,500	115,602					0	12,315,510	126,939,949	9.7%	9.4%
CITY TOTALS TOTAL DE CITÉ	401,148	49,614	77,822	429,356	82,674	72,980	2,885	7,762	166,301	53,895,009	442,298,875	12.2%	12.0%
9 Beresford	3,124	465	865	3,524		701	0	534	1,235	657,555	4,048,748	16.2%	16.5%
10 Bouctouche	362	126	500	736	352	125			477	113,270	2,398,260	4.7%	6.1%
11 Caraquet	4,315	653	320	3,982	1,358	665		455	2,478	548,549	4,672,987	11.7%	12.4%
12 Dalhousie	5,341	898	2,245	6,888	924	24		3,337	4,285	781,374	6,066,155	12.9%	13.9%
13 Florenceville-Bristol	1,781	282	175	1,674	325				325	352,371	2,856,520	12.3%	0.0%
14 Grand Bay-Westfield	1,840	275	300	1,865	180	150			330	208,283	4,592,551	4.5%	5.8%
15 Grand-Sault/Grand Falls	14,430	2,314	1,702	13,818	2,097	623		300	3,020	1,404,167	8,076,170	17.4%	18.3%
16 Hampton	3,437	239	456	3,655	100	95		655	850	436,894	5,061,223	8.6%	10.9%
17 Hartland	1,258	122		1,136	571	174		666	1,411	165,625	1,427,960	11.6%	9.6%
18 Lamèque	637	107	733	1,263	50				50	178,091	1,532,918	11.6%	10.7%
19 Nackawic	239	49	461	651	16			500	516	74,762	1,887,553	4.0%	2.6%
20 Oromocto	211	150		61	1,337	877		1,054	3,268	111,005	13,628,813	0.8%	1.3%
21 Quispamsis	12,206	1,503	717	11,420		3,390			3,390	1,543,096	16,054,003	9.6%	10.4%
22 Richibucto	1,550	212		1,338	310				310	109,300	1,782,690	6.1%	6.6%
23 Riverview	23,861	2,371	8,784	30,274	2,061	4,460			6,521	3,926,491	20,432,577	19.2%	16.3%
24 Rothesay	8,653	803	1,436	9,286	2,730				2,730	947,450	13,610,000	7.0%	6.8%
25 Sackville	5,928	865	755	5,818	1,186	695			1,881	722,885	8,642,027	8.4%	8.2%
26 Saint-Léonard	1,710	153		1,557	695	110		169	974	177,543	1,381,873	12.9%	12.3%
27 Saint-Quentin	1,855	567	383	1,671	125				125	149,017	2,062,581	7.2%	7.6%
28 Shediac	7,940	1,192		6,748	1,522	185			1,707	1,149,300	8,199,100	14.0%	14.6%
29 Shippagan	3,940	514	498	3,924	1,373	605		2,000	3,978	480,897	3,763,197	12.8%	12.8%
30 St. Andrews	4,034	577		3,457				115	115	176,286	3,327,756	5.3%	5.1%
31 St. George	390	65		325	310	334		620	1,264	35,315	1,559,547	2.3%	2.8%
32 St. Stephen	6,764	740	430	6,454	2,461	2,046		1,290	5,797	899,706	6,716,189	13.4%	12.5%
33 Sussex	230	19	104	315	1,625	607			2,232	199,900	5,409,100	3.7%	3.3%
34 Tracadie-Sheila	1,365	214	1,200	2,351	1,260	2,360			3,620	487,000	5,565,225	8.8%	4.6%
35 Woodstock	1,802	371	2,000	3,431	27				27	337,463	6,914,496	4.9%	2.9%
TOWN TOTALS TOTAL DE VILLE	119,202	15,846	24,064	127,421	22,995	18,226	0	11,695	52,916	16,373,595	161,668,219	10.1%	9.7%

MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

Section 5.0 - 2

No.	Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
		Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No.	Municipalité	Dette non- acquittée	Rembourser	Nouvel emprunt	Dette non- acquittée	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de la dette	Ratio des frais du service de la dette
36	Alma	1,276	35		1,240					0	7,572	334,223	2.3%	2.4%
37	Aroostook	0			0					0	375	166,286	0.2%	0.2%
38	Atholville	2,763	290	745	3,218	190	280			470	353,921	2,126,297	16.6%	15.8%
39	Baker Brook	629	82		547	275	12			287	15,139	433,425	3.5%	11.5%
40	Balmoral	583	107	1,285	1,761	41	515		1,684	2,240	95,798	1,242,140	7.7%	6.3%
41	Bas-Caraquet	931	158		773	100				100	121,626	1,113,658	10.9%	11.9%
42	Bath	101	8	418	511	50	45		92	187	20,954	384,228	5.5%	2.4%
43	Belledune	4,266	483		3,783	644				644	503,791	4,066,710	12.4%	18.1%
44	Bertrand	360	56	17	321	68				68	66,500	821,137	8.1%	9.6%
45	Blacks Harbour	782	158	238	862	393	960		1,430	2,783	117,062	1,164,894	10.1%	9.3%
46	Blackville	230	54	353	529	430			1,158	1,588	64,988	742,561	8.8%	9.3%
47	Cambridge-Narrows	315	19		296					0	31,840	711,943	4.5%	4.9%
48	Canterbury	0			0	300				300	10,736	212,099	5.1%	4.6%
49	Cap-Pelé	2,104	305	35	1,834	2,295	97			2,392	162,251	2,400,376	6.8%	6.9%
50	Centreville	310	38		272	120				120	47,898	526,043	9.1%	10.0%
51	Charlo	570	91	425	904	75	225			300	141,604	1,382,929	10.2%	10.2%
52	Chipman	688	87	70	671					0	107,069	1,232,503	8.7%	8.0%
53	Clair	819	69		750		933			933	52,192	724,457	7.2%	7.3%
54	Doaktown	751	69	440	1,122	135	1			136	87,526	907,419	9.7%	5.9%
55	Dorchester	610	38		572				148	148	5,570	817,464	0.7%	2.2%
56	Drummond	612	86		526					0	38,774	711,515	5.5%	7.6%
57	Eel River Crossing	183	48		135	210	18			228	26,415	821,917	3.2%	1.5%
58	Fredencton Junction	109	25	630	714		180		935	1,115	65,998	661,716	10.0%	6.3%
59	Gagetown	338	25	55	368	365			56	421	56,636	758,285	7.5%	9.0%
60	Grand Manan	693	130	150	713	1,500			2,200	3,700	194,250	2,000,504	9.7%	9.8%
61	Grande-Anse	382	46		336	10				10	68,310	803,289	8.5%	8.8%
62	Harvey	0			0	125				125	4,000	225,025	1.8%	0.0%
63	Hillsborough	370	52	427	745					0	67,519	1,318,815	5.1%	5.5%
64	Kedgwick	851	64		787	280				280	77,717	1,019,359	7.6%	7.7%
65	Lac Baker	258	18		240					0	26,617	494,213	5.4%	13.5%
66	Le Goulet	0			0	158				158	2,000	445,683	0.5%	0.5%
67	Maisonnette	23	11		12	233				233	24,880	407,887	6.1%	6.6%
68	McAdam	359	44		315					0	32,395	1,104,211	2.9%	3.0%
69	Meductic	0			0					0		156,874	0.0%	0.0%
70	Memramcook	5,233	254		4,979	53	1,800			1,853	273,383	3,814,465	7.2%	7.6%
71	Millville	250	20		230	59			45	104	31,706	248,564	12.8%	12.8%
72	Minto	1,472	108		1,364	900			339	1,239	97,013	1,913,455	5.1%	4.1%
73	Neguac	635	74	40	601	250			285	535	95,152	1,584,600	6.0%	5.5%
74	New Maryland	3,691	236	2,100	5,555	615			1,500	2,115	544,578	3,936,347	13.8%	5.1%
75	Nigadoo	621	57		564					0		689,109	0.0%	0.0%

MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

Section 50 - 3

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE À LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Municipalité	Dettes non- acquitté	Rembourser	Nouvel emprunt	Dettes non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de la dette	Ratio des frais du service de la dette
76 Norton	257	50		207	17				17	62,118	1,012,478	6.1%	6.6%
77 Paquetville	1,061	166	156	1,051	202			737	939	150,741	726,760	20.7%	21.0%
78 Perth-Andover	48	15		33					0		1,988,877	0.0%	0.0%
79 Petit-Rocher	1,407	153	595	1,849	114	104		2,382	2,600	173,680	1,683,038	10.3%	9.3%
80 Petitcodiac	417	96	700	1,021	148	125		1,641	1,914	88,100	1,519,721	5.8%	8.2%
81 Plaster Rock	1,642	130	1,000	2,512		37			37	231,447	1,328,334	17.4%	11.7%
82 Pointe-Verte	194	84	235	345		1		60	61	25,671	733,209	3.5%	4.8%
83 Port Elgin	69	34		35	196				196	20,693	413,894	5.0%	5.2%
84 Rexton	582	117	40	505		30			30	74,913	893,377	8.4%	8.8%
85 Riverside-Albert	355	26	843	1,170				800	800	23,000	315,231	7.3%	4.2%
86 Rivière-Verte	88	33		55	40	712			752	14,560	534,048	2.7%	2.9%
87 Rogersville	950	52	34	932	100				100	49,882	1,009,109	4.9%	4.4%
88 Saint-Antoine	2,597	119		2,478	167	125			292	59,882	1,274,049	4.7%	6.1%
89 Saint-François-de-Madawaska	893	201	405	1,097	23			132	155	71,643	809,926	8.9%	6.7%
90 Saint-Hilaire	40	13		27					0		274,798	0.0%	0.0%
91 Saint-Isidore	240	31	239	448	106			136	242	87,345	788,460	8.5%	7.6%
92 Saint-Louis de Kent	889	86	80	883					0	82,577	1,199,328	6.9%	7.1%
93 Saint-Léolin	0		20	20	5				5	4,692	401,436	1.2%	1.2%
94 Sainte-Anne-de-Madawaska	551	77		474	60			452	512	85,216	790,034	10.8%	10.5%
95 Sainte-Marie-Saint-Raphaël	0			0	400				400	27,000	636,656	4.2%	0.0%
96 Salisbury	1,362	73		1,289		370		270	640	67,273	1,474,166	4.6%	4.8%
97 St. Martins	91	24		67					0	29,584	442,163	6.7%	7.1%
98 Stanley	180	43	111	228	89	34			123	52,954	452,029	11.7%	11.6%
99 Sussex Corner	476	61	45	460	55				55	84,463	968,557	8.7%	7.2%
100 Tide Head	46	21	25	50	25	55			80	22,565	721,355	3.1%	3.2%
101 Tracy	0			0				87	87		359,703	0.0%	0.0%
VILLAGE TOTALS TOTAL DE VILLAGE	48,582	5,152	11,956	55,386	11,621	6,659	0	16,569	34,849	5,311,714	67,357,361	7.9%	7.6%
TOTAL MUNICIPALITIES TOTAL MUNICIPALITÉS	568,932	70,612	113,842	612,162	117,290	97,865	2,885	36,026	254,066	75,580,318	671,324,455	11.3%	11.0%

RURAL COMMUNITY BORROWING - 2008 - EMPRUNTS DES COMMUNAUTÉS RURALES

Section 5.0 - 4

	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Rural Community	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds Général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de la dette	Ratio des frais du service de la dette
1 Beaubassin-Est	43	8		43						9,701	517,032	1.9%	2.2%
2 Saint-André	269	11	250	269				250	250	41,787	1,099,717	3.8%	0.1%
3 Upper Miramichi	0			0							161,704	0.0%	0.0%
RC TOTALs TOTAL DE CR	312	19	250	312	0	0	0	250	250	51,488	1,778,453	2.9%	0.7%

COMMISSIONS BORROWING - 2008 - EMPRUNTS DES COMMISSIONS

Section 5.0 - 5

No. Commission	OUTSTANDING LONG-TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000'S				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON-UTILISÉS \$000'S				
	Outstanding Debt 31-Dec-07 Dette non-acquitté	Redeemed 2008 Rembourser	Issued 2008 Nouvel emprunt	Outstanding Debt 31-Dec-08 Dette non-acquitté	General Fund Fonds général	Utility Funds Fonds service publics	Other (Electric) Autre (électrique)	Short- term Court- terme	31-Dec-08 TOTAL
1 Apohaqui Sewerage Commission	29	9		20					0
2 COGEDES (Commission de gestion des déchets solides de la péninsule acadienne)	147	27		120					0
3 Codiack Regional Policing Authority	0			0					0
4 Comité Mixte de Service de Police B.N.P.P.	97	68	53	82					0
5 Commission d'Égouts Sanitaire d'Allardville	51	5		46		150			150
6 Commission de gestion déchets de Kent (TIRU)	0			0					0
7 Commission des Déchets Solides Nepisiguit-Chaleur	1,084	219		865					0
8 Falls and Gorge Commission	0			0					0
9 Fredericton Area Pollution Control Commission	252	159		93					0
10 Fredericton Regional Solid Waste Commission	2,788	516		2,272	209	555			764
11 Fundy Regional Solid Waste Commission	12,993	4,601	2,887	11,279					0
12 Greater Moncton Sewerage Commission	0			0					0
13 Greater Shediac Sewerage Commission	161	38	1,200	1,323					0
14 Kings County Region Solid Waste Commission	0			0					0
15 La Commission des Égouts Michaud Inc.	0			0					0
16 La Commission des Égouts Val D'Amours	374	122		252					0
17 Les Commission de gestion enviro - ressources du nord-ouest (COGERNO)	0			0					0
18 Musquash Sewerage Commission	0			0					0
19 Northumberland Solid Waste Commission	233	55		178	4,000				4,000
20 Restigouche Solid Waste Corporation	0			0					0
21 Rothesay Regional Joint Board of Police Commissioners	2,081	79		2,002					0
22 Saint John Transit Commission	0			0					0
23 South West Solid Waste Commission	0			0					0
24 St. Margarets Water & Waste Water Commission	0			0					0
25 Valley Solid Waste Commission	0			0					0
26 Westmoreland-Albert Solid Waste Corporation	3,603	577		3,026					0
TOTAL COMMISSIONS	23,893	6,475	4,140	21,558	4,209	705	0	0	4,914

SECTION 6

RURAL COMMUNITIES

2009

COMMUNAUTÉS RURALES

SECTION 6

RURAL COMMUNITIES

Legislation provides opportunities for LSDs and existing villages to consider the formation of a new form of local government, an incorporated Rural Community. With a locally elected council, a rural community has increased decision-making at the local level, and increased access to quality local services. However, until a rural community chooses to assume services beyond community planning, emergency measures and general government, the Minister will continue to administer certain core services.

This section identifies related data and information for services and debts administered by the rural communities.

SECTION 6

COMMUNAUTÉS RURALES

La loi permet aux localités non-constituées (DSL) et aux villages actuels d'envisager une nouvelle forme d'administration locale, soit une communauté rurale constituée. Dotée d'un conseil élu localement, la communauté rurale permet une prise de décisions accrue à l'échelle locale et un meilleur accès à des services locaux de qualité. Cependant, jusqu'à ce qu'une communauté rurale choisit d'offrir des services au delà de l'urbanisme, des mesures d'urgence et d'administration générale, le Ministre continuera à administrer certains services fondamentaux.

Cette section identifie des données et l'information apparentées pour les services et les dettes administré par les communautés rurales



RURAL COMMUNITY REVENUE BUDGET BY FUNCTION - 2009 - REVENUS BUDGETÉS DES COMMUNAUTÉS RURALES PAR FONCTION

NET BUDGET / BUDGET NET			NON-TAX REVENUES / RECETTES NON FISCALES						
No. Rural Community	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers	2007 Surplus	Total Revenues
No. Communauté rurale	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2007	Total des revenus
1 Beaubassin-Est	387,207	17,308			60,000		11,500	41,017	517,032
2 Saint-André	1,037,553	56,164			6,000				1,099,717
3 Upper Miramichi	157,926	3,722					56		161,704
TOTAL	1,582,686	77,194	0	0	66,000	0	11,556	41,017	1,778,453

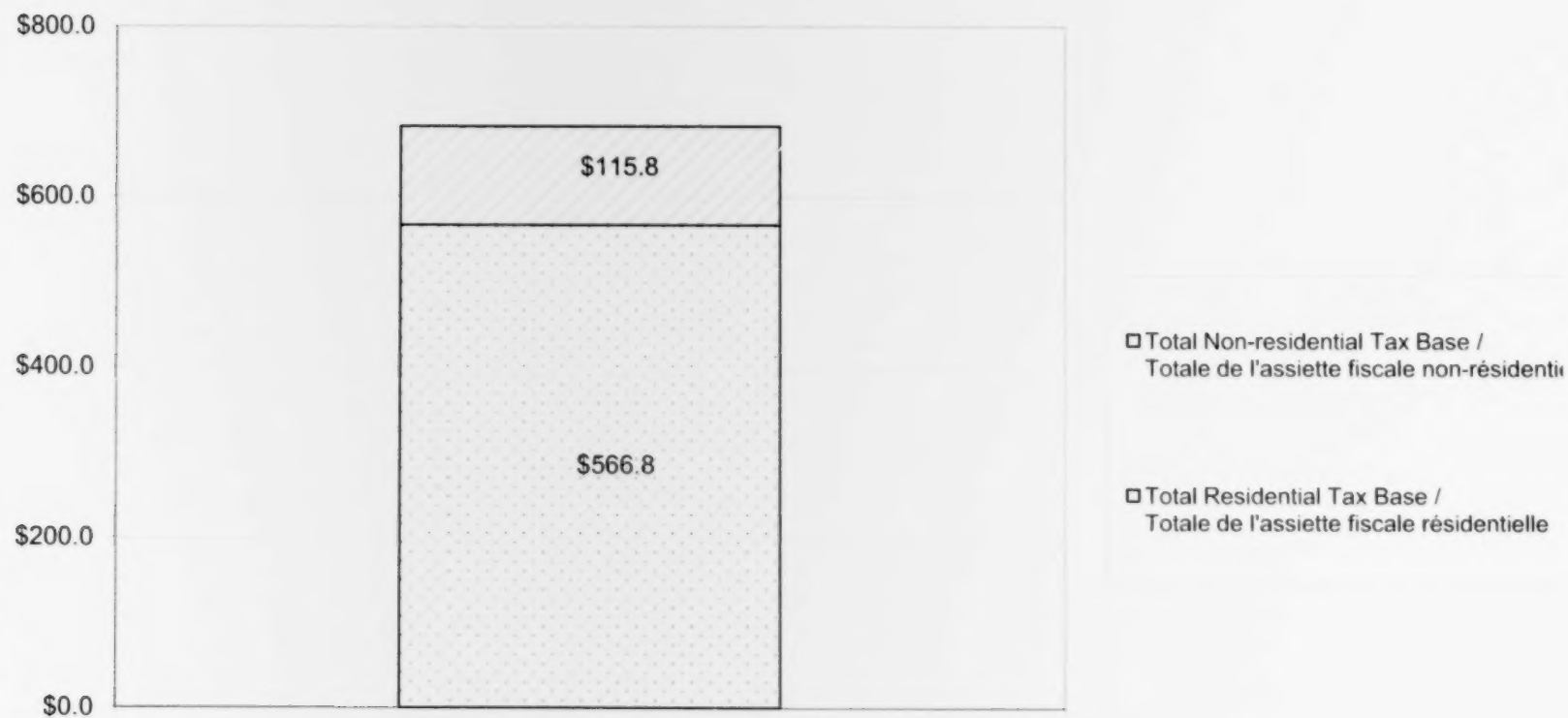
RURAL COMMUNITY EXPENDITURE BUDGET BY FUNCTION - 2009 - DÉPENSES BUDGETÉES DES COMMUNAUTÉS RURALES PAR FONCTION

No. Rural Community	General Government Services d'administration générale	Police Services de police	Fire Protection Protection contre l'incendie	Water Cost Transfer Frais de distribution de l'eau	Emergency Measures Mesures d'urgence	Other Protection Services Autres services de protection	Transportation Services de transport	Environmental Health Services d'hygiène	Public Health Services de santé publique	Environmental Development Services d'aménagement	Recreation & Cultural Services Services récréatif & culturel	Fiscal Services Services financiers			Total Expenditures Total des dépenses
												Debt Costs Service de la dette	Transfers Transferts	2007 Deficit Déficit 2007	
No. Communauté rurale															
1 Beaubassin-Est	314,628				7,000					182,191		9,701	3,512		517,032
2 Saint-André	261,390	220,848	107,876	36,621	1,000		49,239	101,850		48,539	105,000	41,787	118,763	6,804	1,099,717
3 Upper Miramichi	129,704				2,000					30,000					161,704
TOTAL	705,722	220,848	107,876	36,621	10,000	0	49,239	101,850	0	260,730	105,000	51,488	122,275	6,804	1,778,453



Rural Community Tax Base - 2009 - L'assiette fiscale du communauté rurale

(in millions / en millions)



RURAL COMMUNITY ASSESSMENT AND TAX BASES - 2009 - ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES DES COMMUNAUTÉS RURALES

No.	Rural Community	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Assessment Base	Total Tax Base	* Total Tax Base For Rate
No.	Communauté rurale	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière	Total de l'assiette fiscale	* Total de l'assiette fiscale pour le taux
1	Beaubassin-Est:											
	Grand Barachois	211,822,300		7,108,400	218,930,700	5,769,800		75,300	5,845,100	224,775,800	227,698,350	227,698,350
	Boudreau Ouest	10,939,500			10,939,500	555,800			555,800	11,495,300	11,773,200	11,773,200
	St. André - LeBlanc Office	16,898,100		7,300	16,905,400	79,000			79,000	16,984,400	17,023,900	17,023,900
	Haute-Aboujagane	41,400,600			41,400,600	8,887,200			8,887,200	50,287,800	54,731,400	54,731,400
	Sernogue	16,036,100	18,600	9,800	16,064,300	3,275,700			3,275,700	19,340,000	20,977,850	20,977,584
	Trois Ruisseau-Petit-Cap	51,207,000		5,000	51,212,000	6,009,200		400	6,009,600	57,221,600	60,226,400	60,226,400
	Brulé et Ch Ohio	23,641,200		28,800	23,670,000	15,300			15,300	23,685,300	23,692,950	23,692,950
	Cormier Village	11,671,100		6,700	11,677,800					11,677,800	11,677,800	11,677,800
2	Saint-André:											
	Ancien Village	14,656,600		2,006,500	16,663,100	1,052,100			1,052,100	17,715,200	18,241,250	18,241,250
	Ancien DSL	55,637,700		152,600	55,790,300	40,167,800		1,694,300	41,862,100	97,652,400	118,583,450	118,583,450
	Michaud	17,106,600		900	17,107,500	5,216,700			5,216,700	22,324,200	24,932,550	24,932,550
	Ch Waddeil	6,780,300			6,780,300	486,200			486,200	7,266,500	7,509,600	7,509,600
3	Upper Miramichi:											
	Upper Miramichi	11,737,900		30,700	24,768,600	237,300		276,100	513,400	25,282,000	25,538,700	25,538,700
	Upper Miramichi	49,168,900	118,900	5,629,000	54,916,800	2,504,800	99,500	772,100	3,376,400	58,293,200	59,981,400	59,973,034
	TOTAL	541,703,900	137,500	14,985,500	566,826,900	74,256,900	99,500	2,818,200	77,174,600	644,001,500	682,588,800	682,580,168

*Total Rural Community Tax Base For Rate includes adjustment for federal properties.
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

RURAL COMMUNITY TAX RATES - 2009 - TAUX DE TAXE DES COMMUNAUTÉS RURALES

No. Rural Community	Tax Rate
No. Communauté rurale	Taux d'imposition
1 Beaubassin-Est:	
Grand Barachois	0.0905
Boudreau Ouest	0.0905
St. André - LeBlanc Office	0.0905
Haute-Aboujagane	0.0905
Shemogue	0.0905
Trois Ruisseau-Petit-Cap	0.0905
Brulé et Ch Ohio	0.0905
Cormier Village	0.0905
2 Saint-André:	
Ancien Village	0.9950
Ancien DSL	0.5571
Michaud	0.5960
Ch Waddell	0.6229
3 Upper Miramichi:	
Upper Miramichi	0.1847
Upper Miramichi	0.1847
AVERAGE / MOYENNE	0.2319

RURAL COMMUNITY WATER AND SEWERAGE RATES - 2009 - TAUX POUR L'EAU ET L'ÉGOÛT DES COMMUNAUTÉS RURALES

No. Rural Community	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No. Communauté rurale	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1 Saint-André	208.00	200.00	408.00
AVERAGE / MOYENNE	208.00	200.00	408.00

These rates apply only to properties in the former village.
Ces taux s'appliquent aux propriétés dans l'ancien village.

GENERAL FUND BUDGET INFORMATION - 2007/2009 - INFORMATION BUDGÉTAIRE DU FONDS GÉNÉRAL

Rural Community / communauté rurale: POPULATION NA	Beaubassin-Est Group: N/A Status: Rural Community/Communauté rurale					2007 BUDGET BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET BUDGET	2009 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	% Change %
REVENUES/REVENUS											
Warrant/mandat						\$253,590	\$253,590	\$360,532	\$387,207	\$26,675	7.40%
Unconditional grant/subvention inconditionnelle						\$11,898	\$11,898	\$17,308	\$17,308		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Services other governments/services autres gouvernements											
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources						\$25,364	\$29,938	\$42,717	\$60,000	\$17,283	40.46%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$56,451				
Conditional Transfer from Rural Community Gov't/transfers conditionnels (en											
Other transfers/autres transferts						\$21,218		\$24,677	\$11,500	(\$13,177)	-53.40%
PILT adjustment/ajustement PTLU											
Surplus 2nd previous year(a)/surplus d'avant-dernière année(a)									\$41,017	\$41,017	100.00%
Surplus 2nd previous year(b)-Solid Waste/surplus d'avant-dernière année(b)											
TOTAL						\$312,070	\$351,877	\$445,234	\$517,032	\$71,798	16.13%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général						\$131,617	\$151,836	\$265,549	\$314,628	\$49,079	18.48%
Protective services/services de protection											
Police											
Fire operating/service d'incendie											
Water cost/coût de l'eau											
Emergency measures/medures d'urgence						\$4,000	\$1,730	\$4,000	\$7,000	\$3,000	75.00%
Other/autre						\$12,864					
Transportation/transport											
Environment health/hygiène											
Public health/santé publique											
Enviroment development/urbanisme						\$131,962	\$131,957	\$165,300	\$182,191	\$16,891	10.22%
Recreation & culture/loisirs & culture											
Fiscal services/services financiers											
Debt cost/coût de la dette						\$10,409	\$1,621	\$9,877	\$9,701	(\$176)	-1.78%
Transfers/transferts						\$21,218	\$23,716		\$3,500	\$3,500	100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)									\$12	\$12	100.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)								\$508		(\$508)	-100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL						\$312,070	\$310,860	\$445,234	\$517,032	\$71,798	16.13%
SURPLUS/DEFICIT											
Debt cost ratio	0.00%	0.00%	0.00%	0.00%		3.34%	0.00%	2.22%	1.88%		-15.42%
Net Budget/budget net						\$265,488		\$377,840	\$404,515	\$26,675	7.06%
Unconditional grant/subvention inconditionnelle						\$11,898		\$17,308	\$17,308		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat						\$253,590		\$360,532	\$387,207	\$26,675	7.40%
Municipal tax base/assiette fiscale						\$359,638,171		\$398,323,000	\$427,801,584	\$29,478,584	7.40%
Tax rate/taux d'imposition	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0705	\$0.0000	\$0.0905	\$0.0905	\$0.0000	

GENERAL FUND BUDGET INFORMATION - 2007/2009 - INFORMATION BUDGÉTAIRE DU FONDS GÉNÉRAL

Rural Community / communauté rurale:	Saint-André					2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: NA	Group: N/A					BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
	Status: Rural Community/Communauté rurale										
REVENUES/REVENUS											
Warrant/mandat						\$264,289	\$264,289	\$972,427	\$1,037,553	\$65,126	6.70%
Unconditional grant/subvention inconditionnelle						\$35,674	\$35,674	\$56,134	\$56,164		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Services other governments/services autres gouvernements						\$155,749	\$155,749				
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources						\$6,000	\$6,449	\$4,437	\$6,000	\$1,563	35.23%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$5,356				
Conditional Transfer from Rural Community Gov't/transfers conditionnels (en											
Other transfers/autres transferts						\$11,500					
PILT adjustment/ajustement PTLU											
Surplus 2nd previous year(a)/surplus d'avant-dernière année(a)						\$2,061	\$2,061	\$1,119		(\$1,119)	-100.00%
Surplus 2nd previous year(b)-Solid Waste/surplus d'avant-dernière année(b)											
TOTAL						\$475,273	\$469,578	\$1,034,147	\$1,099,717	\$65,570	6.34%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général						\$156,754	\$172,023	\$240,183	\$261,390	\$21,207	8.83%
Protective services/services de protection											
Police						\$41,500	\$41,500	\$212,592	\$220,848	\$8,256	3.88%
Fire operating/service d'incendie						\$95,418	\$74,524	\$99,073	\$107,876	\$8,803	8.89%
Water cost/coût de l'eau						\$27,000	\$27,000	\$36,621	\$36,621		
Emergency measures/medures d'urgence						\$1,000		\$1,000	\$1,000		
Other/autre											
Transportation/transport						\$34,908	\$26,551	\$38,739	\$48,239	\$10,500	27.10%
Environment health/hygiène						\$19,000	\$19,140	\$101,850	\$101,850		
Public health/santé publique											
Environment development/urbanisme						\$43,513	\$47,141	\$48,539	\$48,539		
Recreation & culture/loisirs & culture						\$42,000	\$35,547	\$105,000	\$105,000		
Fiscal services/services financiers											
Debt cost/coût de la dette						\$14,180	\$15,204	\$550	\$41,787	\$41,237	7497.64%
Transfers/transferts							\$17,752	\$150,000	\$118,763	(\$31,237)	-20.82%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
Deficit 2nd previous year(a)/déficit avant-dernière année(a)									\$6,804	\$6,804	100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL						\$475,273	\$476,382	\$1,034,147	\$1,099,717	\$65,570	6.34%
SURPLUS/DEFICIT											
Debt cost ratio	0.00%	0.00%	0.00%	0.00%		2.98%	0.00%	0.05%	3.80%		7044.63%
Net Budget/budget net						\$299,963		\$1,028,591	\$1,093,717	\$65,126	6.33%
Unconditional grant/subvention inconditionnelle						\$35,674		\$56,164	\$56,164		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat						\$264,289		\$972,427	\$1,037,553	\$65,126	6.70%
Municipal tax base/assiette fiscale						\$153,337,250		\$160,764,000	\$169,266,850	\$8,502,850	5.29%
Tax rate/taux d'imposition	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.1724	\$0.0000	\$0.6049	\$0.6130	\$0.0081	1.34%

UTILITY BUDGET - 2008/2009 - INFORMATION BUDGET SERVICES PUBLICS

Rural Community / communauté rurale:	Saint-André							2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: NA	Group: N/A							BUDGET	BUDGET	Augmentation [diminution]	% Changement
Status: Rural Community/Communauté rurale											
REVENUES/REVENUS											
Sale of Water/Vente d'eau								\$46,092	\$44,512	(\$1,580)	-3.43%
Sale of Sewerage services/Tarif du service d'égout								\$31,897	\$39,000	\$7,103	22.27%
Other sales of service/Autre ventes de service											
Water Supply for Fire Protection/Approvisionnement en eau - incendies								\$36,621	\$36,621		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources								\$7,500	\$7,500		
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente								\$428		(\$428)	-100.00%
TOTAL								\$122,538	\$127,633	\$5,095	4.16%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau								\$71,875	\$74,237	\$2,562	3.57%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout								\$19,825	\$20,072	\$247	1.25%
Water System Debt Charges/Service de la dette pour service d'eau								\$23,538	\$23,131	(\$407)	-1.73%
Sewer System Debt Charges/Service de la dette pour service d'égout											
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve								\$5,000	\$7,693	\$2,693	53.86%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers								\$2,500	\$2,500		
TOTAL								\$122,538	\$127,633	\$5,095	4.16%
SURPLUS/SURPLUS											
Water Rate:								\$208.00	\$208.00		
Sewer Rate:								\$167.00	\$200.00	\$33.00	19.76%
Combined Rate:								\$375.00	\$408.00	\$33.00	8.80%

GENERAL FUND BUDGET INFORMATION - 2009 - INFORMATION BUDGÉTAIRE DU FONDS GÉNÉRAL

Rural Community / communauté rurale:	Upper Miramichi									2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,414	Group: N/A									BUDGET	augmentation [diminution]	% Changement
Status: Rural Community/Communauté rurale												
REVENUES/REVENUS												
Warrant/mandat										\$ 157,926	\$157,926	100.00%
Unconditional grant/subvention inconditionnelle										\$ 3,722	3722	1
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt												
Services other governments/services autres gouvernements												
Sale of services/vente de services												
Other revenue own source/autres revenus propres sources												
Other unconditional transfers/autres transf. Inconditionnels												
Cond. transfers other sources/transf. cond. autres sources												
Conditional Transfer from Rural Community Gov't/transfers conditionnels (en												
Other transfers/autres transferts												
..... PILT adjustment/ajustement PTLU										56	56	1
..... Surplus 2nd previous year(a)/surplus d'avant-dernière année(a)												
..... Surplus 2nd previous year(b)-Solid Waste/surplus d'avant-dernière année(b)												
TOTAL										\$ 161,704	\$161,704	100.00%
EXPENDITURES/DEPENSES												
General gov't/gouvern. Général										\$129,704	\$129,704	100.00%
Protective services/services de protection												
..... Police												
..... Fire-operating/service d'incendie												
..... Water cost/coût de l'eau												
..... Emergency measures/mesures d'urgence										\$2,000	2000	1
..... Other/autre												
Transportation/transport												
Environment health/hygiène												
Public health/santé publique												
Environment development/urbanisme										\$30,000	30000	1
Recreation & culture/loisirs & culture												
Fiscal services/services financiers												
..... Debt cost/coût de la dette												
..... Transfers/transferts												
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)												
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)												
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)												
Other services/autres services												
TOTAL										\$ 161,704	\$161,704	100.00%
SURPLUS/DEFICIT												
Debt cost ratio										0.00%		
Net Budget/budget net										\$ 161,648	\$161,648	100.00%
Unconditional grant/subvention inconditionnelle										\$ 3,722	3722	1
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt												
Warrant/mandat										\$ 157,926	\$157,926	100.00%
Municipal tax base/assiette fiscale										\$ 85,520,100	\$85,520,100	100.00%
Tax rate/taux d'imposition										\$0.1847	\$0.1847	100.00%

SECTION 7

LOCAL SERVICE DISTRICTS BUDGETS

2009

BUDGETS DES DISTRICTS DE SERVICES LOCAUX

SECTION 7

LOCAL SERVICE DISTRICTS AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT

While fully autonomous cities, towns, and villages are the prominent local government structures in New Brunswick, approximately 36% of the population and 80% of the geographical area of the province is unincorporated. These areas are divided into 267 Local Service Districts.

LOCAL SERVICE DISTRICTS

Local Service Districts (LSD) are established to provide local services to the residents of a specific geographical area. These local services can include fire protection, street lighting, community services, recreational facilities, solid waste collection and disposal, community planning and property assessment. The residents of the area are taxed according to the services they receive.

Services such as police protection, transportation, and general administration are provided directly by the Province. Owner-occupied properties are taxed \$.65 per \$100 of assessment for these services.

Administration of the LSD's is the responsibility of the Minister of Local Government. Locally elected advisory committees assist in this process by serving in an advisory capacity to the Minister.

LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES

This section also identifies services the Minister continues to administer within former local service districts that have combined to form rural communities.

SECTION 7

DISTRICTS DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX

Même si les cités, les villes et les villages entièrement autonomes sont les principales structures d'administration locale au Nouveau-Brunswick, environ 36 p. 100 de la population et 80 p. 100 de la superficie géographique de la province ne sont pas constitués en secteur incorporé. Ces secteurs sont divisés en 267 districts de services locaux.

DISTRICTS DE SERVICES LOCAUX

Les districts de services locaux (DSL) sont créés afin de dispenser des services locaux aux résidents d'une région géographique donnée. Les services locaux peuvent comprendre la protection contre les incendies, l'éclairage des rues, les services communautaires, les installations de loisirs et la collecte et l'élimination des déchets solides, la planification de l'utilisation des terres et l'évaluation des propriétés. Les résidents de la région paient une taxe en fonction des services qu'ils reçoivent.

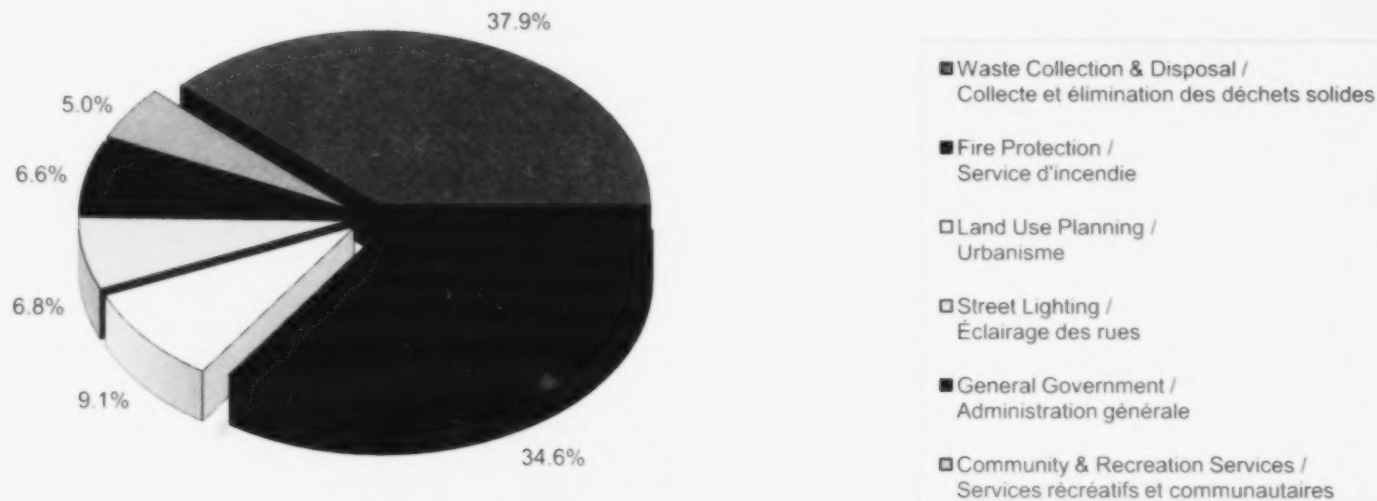
Les services tels que la police, le transport et l'administration générale sont fournis directement par la province. Pour ces services un taux de 0,65 \$ par 100 \$ d'évaluation est imposé aux propriétés occupées par le propriétaire.

Les districts de services locaux sont administrés par la ministre des Gouvernements locaux. Les comités consultatifs élus au niveau local participent à ce processus en conseillant la ministre.

SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES

Cette section identifie aussi des services qui sont encore administrés par le Ministre pour les anciens districts de service locaux qui font maintenant partie d'une communauté rurale.

2009 LSD & RC SERVICES ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT
DSL ET SERVICES CR GÉRÉS PAR LE MINISTRE DES GOUVERNEMENTS LOCAUX 2009



**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Govt	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
COUNTY OF / COMTÉ D'ALBERT														
632.00	Aima	500	2,466	1,190	7,853			7,285	(3319)	15,975	111	15,864	5,049,355	0.2687
618.00	Coverdale	1,505	88,998	42,945	219,633		7,925	278,584	(30583)	609,007	44,208	564,799	214,723,200	0.2630
628.00	Elgin Centre	100	2,870	1,385	15,676	5,887		9,359	(2251)	33,026	3,138	29,888	6,924,396	0.4316
614.00	Elgin Parish	500	17,955	8,664	102,089			56,086	(19464)	165,830	11,518	154,312	43,318,900	0.3562
617.00	Harvey	200	7,674	3,703	27,833		9,568	24,351	(3215)	70,114	5,480	64,634	18,515,181	0.3491
615.00	Hillsborough	300	23,397	11,290	68,577			74,192	(8159)	167,597	13,499	154,098	56,448,100	0.2730
616.00	Hopewell	200	11,344	5,474	35,964		14,143	36,219	(4120)	99,224	8,731	90,493	27,368,635	0.3306
COUNTY OF / COMTÉ DE CARLETON														
207.00	Aberdeen	900	7,478	8,667	174,045			60,808	(83501)	188,397	22,511	165,886	43,333,487	0.3828
219.00	Benton	1,330	268	334	1,868	3,300	4,008	2,442	(2500)	11,090	1,388	9,702	1,670,000	0.5810
208.00	Brighton	1,500	8,237	9,546	40,440			68,599	(10253)	118,069	11,009	107,060	47,730,450	0.2243
221.00	Coldstream	487	638	739	2,217	4,500	1,000	5,308	14,889	14,889	1,444	13,445	3,696,850	0.3637
213.01	Debec Inside	658	516	598	3,875	2,700	598	4,323	(1515)	11,753	1,385	10,368	2,991,034	0.3466
213.02	Debec Outside	1,200	3,469	4,020	88,152		9,020	29,064	(64179)	70,746	13,646	57,100	20,099,800	0.2841
223.00	Glassville		190	220	1,594	3,000		1,629	(147)	6,486	809	5,677	1,099,500	0.5163
209.00	Kent	5,241	14,676	17,009	174,628			120,799	(37890)	294,463	28,006	266,455	85,047,350	0.3133
230.00	Lakerville	1,500	2,040	2,384	102,755	5,000	3,200	16,901	(84486)	49,274	10,580	38,694	11,818,974	0.3274
210.00	Northampton	1,000	9,474	10,980	47,224			77,913	(2410)	144,181	11,290	132,885	54,697,787	0.2421
211.00	Peel	200	7,512	8,708	29,302			62,375	(346)	107,749	8,873	98,876	43,529,052	0.2271
212.00	Richmond		4,986	5,779	34,038		5,779	39,785	(210)	90,157	5,207	84,950	28,695,850	0.2940
214.00	Simonds	1,500	4,081	4,741	14,027		1,000	33,512	(1370)	57,501	4,206	53,295	23,704,850	0.2248
222.00	Somerville	850	2,228	2,583	7,523	6,000		18,398	(305)	37,277	2,928	34,349	12,912,500	0.2660
231.00	Upper & Lower Northampton	1,050	3,682	4,267	16,805		10,267	29,759	(1703)	64,127	3,463	60,664	21,334,000	0.2844
220.00	Upper Kent	500	577	669	4,870	5,500		4,868	(2310)	19,824	2,039	17,785	3,345,387	0.5316
215.00	Wakefield (inside)	450	15,512	17,978	81,094		17,978	125,958	(4251)	254,719	15,443	239,276	69,888,350	0.2662
215.01	Wakefield (Outside)	450	13,052	15,127	70,250			105,986	(3130)	201,735	12,536	189,199	75,635,650	0.2501
216.00	Wicklow		11,930	13,827	68,800			97,991	(18681)	173,867	13,754	160,113	69,134,700	0.2316
217.00	Willmot		6,789	7,868	69,115			55,720	(14543)	124,949	8,551	116,398	39,338,450	0.2959
218.00	Woodstock	1,842	18,285	21,192	89,909		21,192	149,062		301,482	19,590	281,892	105,959,250	0.2660
COUNTY OF/ COMTE DE CHARLOTTE														
527.00	Bayside	1,400	7,777	9,013	23,826		9,785	48,073	(6201)	93,673	4,217	89,456	45,086,550	0.1985
524.00	Beaver Harbour	500	2,074	2,403	16,677	11,000	2,000	13,540	(2474)	45,720	3,876	41,844	12,016,233	0.3482
515.01	Bonny River-Second Falls		2,535	2,938	22,085			16,594	(1471)	42,681	4,328	38,353	14,687,950	0.2611
508.00	Campobello	1,000	17,018	19,721	93,100		16,000	106,052	(13553)	239,336	15,570	223,766	98,603,019	0.2269
513.00	Chamcook	800	6,704	10,067	25,877			54,623	(3940)	96,151	5,560	90,591	50,437,450	0.1796
507.00	Clarendon	735	1,228	1,421	25,562		2,842	7,394		39,180	1,982	37,198	7,106,550	0.5234
529.00	Dennis-Weston		9,096	10,542	47,126			58,483	(3608)	121,639	9,509	112,130	52,708,300	0.2127
509.00	Dufferin	200	6,105	7,076	33,517			38,732	(3137)	82,493	5,457	77,036	35,378,450	0.2177
510.00	Dumbarton		7,085	8,211	42,494			44,042	(2867)	98,965	4,699	94,266	41,057,100	0.2296
525.00	Fundy Bay	600	9,946	11,526	68,254		2,500	64,080	(1022)	155,866	12,863	143,003	57,638,017	0.2481
511.00	Lepreau	800	11,495	13,322	51,004			72,214	(3893)	144,942	7,327	137,615	66,612,250	0.2066
512.00	Pennfield	1,250	20,836	24,148	124,266		2,000	132,202	(50774)	253,928	19,042	234,886	120,740,600	0.1945
514.00	Saint Croix	200	2,311	2,678	13,200			15,068	(1397)	32,060	2,046	30,014	13,391,000	0.2241
519.00	Saint David	750	14,897	17,265	102,480		5,850	94,709	(25290)	210,661	15,138	195,523	86,326,450	0.2265
515.00	Saint George	400	14,930	17,303	55,064			92,254	(5352)	174,599	7,814	166,785	86,515,600	0.1928
520.00	Saint James		7,780	9,016	75,836			49,637	(13266)	129,003	10,065	118,938	45,081,150	0.2638
516.00	Saint Patrick	200	11,653	13,506	45,653			72,821	(5372)	138,461	6,151	132,310	67,527,531	0.1959
518.00	Saint Stephen		1,062	1,231	6,388			7,218	(781)	15,116	1,802	13,316	6,154,550	0.2164
517.00	West Isles	800	8,608	9,874	52,612		14,000	54,695	(6099)	134,588	9,401	125,187	49,870,706	0.2510
528.00	Western Charlotte		10,277	11,911	62,165			65,562	(3504)	146,411	9,520	136,891	59,554,850	0.2299
521.00	White Head Island	2,033	1,237	1,433	15,953			8,170	(32)	28,794	2,598	26,196	7,165,500	0.3656

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Gov't	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
COUNTY OF / COMTÉ DE GLOUCESTER														
823.00	Allardville	500	14,388	8,003	83,909	41,584		45,266	(14353)	179,275	19,051	160,224	40,012,731	0.4004
828.00	Anse-Bleue	673	5,172	2,479	19,244	17,508	7,500	24,510	(2185)	74,901	6,771	68,130	12,394,900	0.5497
850.00	Baie du Petit-Pokemouche	748	1,834	879	2,944	5,223		8,802	(827)	19,603	1,896	17,707	4,394,900	0.4029
824.00	Bathurst	400	37,094	20,663	205,796	40,306	24,817	113,855	(143338)	299,593	26,982	272,611	103,316,100	0.2639
824.01	Bathurst (Outside)	400	23,842	13,282	58,881	55,288	15,951	73,181	(8387)	232,438	20,934	211,504	66,407,850	0.3185
844.00	Benoit	610	2,331	1,117	2,211	4,775	900	11,138	(1238)	21,844	1,975	19,869	5,586,100	0.3557
822.03	Beresford (Petit Rocher West)	300	4,446	2,477	7,058	11,090		13,989	(2294)	37,086	4,371	32,695	12,384,850	0.2640
822.02	Beresford (Aldice & Dauversière)	300	2,228	1,240	3,533	9,843		7,002	(1236)	22,908	2,161	20,747	6,199,000	0.3347
822.04	Beresford (Nicholas-Denys)	400	6,853	3,818	32,010	39,569		21,810	(3610)	100,850	11,037	89,813	19,088,700	0.4705
822.01	Beresford (Saint-Laurent)	400	5,770	3,214	26,949	20,481		17,501	(2649)	71,686	4,390	67,276	16,070,400	0.4186
822.00	Beresford (Sud)	300	1,395	777	6,516			4,390	(822)	12,758	1,504	11,252	3,886,100	0.2895
822.08	Beresford (Nord)	250	689	495	1,412			2,858	(441)	5,463	644	4,819	2,477,200	0.1945
881.00	Big River	700	10,110	5,632	24,968	28,983	6,764	31,554	(4628)	104,083	9,390	94,693	28,159,500	0.3363
869.00	Blanchard Settlement	823	5,530	2,851	7,136	11,527	325	26,275	(1914)	52,353	4,641	47,712	13,252,850	0.3800
819.01	Canton des Basques	511	2,757	1,322	2,615	6,455		12,576	(1035)	25,201	1,255	23,946	6,607,750	0.3624
831.00	Cap-Bateau	1,123	1,731	830	4,255	7,271		8,417	(2860)	20,767	2,333	18,434	4,149,050	0.4443
832.00	Chasson-Savoy	725	5,897	2,826	9,465	15,018		28,120	(1928)	60,123	5,497	54,626	14,131,350	0.3866
870.00	Coteau Road	418	3,980	1,808	12,296			19,073	(2218)	44,988	4,759	40,229	9,489,200	0.4239
848.00	Dugas	453	753	381	2,800	5,383		3,599	(707)	12,552	1,271	11,281	1,803,300	0.6256
878.00	Dunlop	700	11,462	6,385	53,538	23,083		35,858	(4386)	126,640	12,317	114,323	31,926,800	0.3581
874.00	Évangeline	1,486	2,814	1,349	3,631	11,066		13,593	(1249)	32,690	3,508	29,182	6,742,550	0.4326
882.00	Gauvreau & Petit-Tracadie	820	4,650	2,228	4,410	13,679		22,190	(1836)	46,141	4,320	41,821	11,142,150	0.3753
880.00	Haut-Shippagan	1,470	3,155	1,512	7,688	7,013		15,082	(1312)	34,608	3,144	31,464	7,560,000	0.4162
845.00	Haut-Lamèque	1,788	4,662	2,234	11,195	9,837		22,010	(1135)	50,591	4,296	46,295	11,172,050	0.4144
856.00	Haut-Sheila	683	8,081	3,673	7,664	18,337	6,180	36,656	(1693)	81,781	7,630	74,151	19,364,100	0.3829
833.00	Inkerman Centre	6,961	12,963	6,213	20,806	32,897		61,434	(3275)	137,999	11,277	126,722	31,064,400	0.4079
884.00	Inkerman South (Six Roads)	521	5,097	2,443	4,834	22,132		24,474	(2213)	57,288	5,619	51,669	12,213,900	0.4230
876.00	Landry Office	1,418	4,220	2,022	4,696	20,595	8,475	20,103	(6626)	54,903	5,021	49,882	10,112,100	0.4933
851.00	LaPlante	350	2,748	1,530	4,359	8,573		8,719	(1822)	24,455	2,464	21,991	7,649,400	0.2875
864.00	Leech	514	2,978	1,427	10,012	8,800		14,520	(1297)	36,754	4,043	32,711	7,136,800	0.4583
883.00	Madran	600	2,313	1,289	3,672	13,752		7,338	(1889)	27,075	2,896	24,209	6,442,950	0.3757
871.00	Maltempec	513	2,884	1,382	10,580	10,345	7,500	13,849	(424)	46,639	4,961	41,678	6,910,400	0.6031
852.00	Miscou Island	810	8,434	4,042	81,630	26,259		40,028		161,203	14,365	146,838	20,210,350	0.7265
817.03	New Bandon Black Rock	654	461	257	4,200			1,429		7,001	571	6,430	1,295,100	0.5004
817.04	New Bandon Burnsville	200	273	131	1,002			728	(220)	2,114	172	1,942	654,100	0.2889
817.01	New Bandon Outside	300	3,133	1,746	14,301			9,708	(3596)	25,592	2,088	23,504	8,727,800	0.2693
887.02	New Bandon-Salmon Beach	805	13,078	7,285	85,066		8,740	40,745	(217)	155,511	14,942	140,569	36,425,450	0.3859
863.00	North Tetagouche	750	13,377	7,452	33,037	37,346	28,950	41,638	(7915)	154,635	12,860	141,775	37,260,800	0.3805
825.00	Par. De Caraquet	1,061	293	140	378			1,368	(1081)	2,150	251	1,908	701,250	0.2721
816.00	Par. de Paquetville	714	15,185	7,278	55,764	42,588		72,814	(3995)	190,348	18,964	171,384	36,388,800	0.4710
840.00	Par. de Sainte-Cécile	732	7,261	3,480	17,435	27,822		34,795	(2601)	88,924	8,784	80,160	17,398,895	0.4607
821.00	Par. de Saint-Isidore	967	16,484	7,900	48,909	49,029		78,535	(4557)	197,167	17,872	179,295	39,501,900	0.4539
819.00	Par. de Saumarez	431	8,748	4,192	9,580	7,839		39,893	(2493)	68,170	3,381	64,789	20,962,300	0.3091
820.00	Par. de Shippagan	538	1,593	763	3,267			7,412	(454)	13,119	1,444	11,675	3,816,400	0.3059
859.00	Par. Notre-Dame-Des-Érables	528	6,250	2,996	43,700	28,434		30,319	(4073)	108,154	12,252	95,902	14,978,000	0.6403
834.00	Petite-Lamèque	819	4,325	2,073	10,385	14,754	340	20,694	(1609)	51,781	5,191	46,590	10,363,550	0.4496
846.00	Petit-Rocher-Nord	700	6,810	3,794	10,809	13,178		21,299	(3857)	52,733	4,653	48,080	18,967,550	0.2535
829.00	Petit-Rocher-Sud	500	4,781	2,683	7,589	5,923		14,645	(2392)	33,709	2,236	31,473	13,316,900	0.2383
837.00	Pigeon Hill	724	5,471	2,622	16,770	17,568	1,691	26,186	(4418)	66,612	6,104	60,508	13,110,750	0.4615
875.00	Pointe-à-Bouveau	658	2,122	1,017	2,012	6,655		10,127	(1231)	23,360	2,130	21,230	5,064,750	0.4175
888.01	Pointe-Alexandre	1,601	4,517	2,165	10,847	11,374		21,472	(1120)	50,856	4,532	46,324	10,824,900	0.4279
820.02	Pointe-Brûlé	1,245	3,462	1,659	5,756	3,074		16,111	(1326)	29,981	3,296	26,685	8,295,500	0.3217
868.00	Pointe-Canot	610	2,091	1,002	5,020	6,416	340	10,061	(1185)	24,355	2,593	21,762	5,009,650	0.4344
842.00	Pointe-Sauvage	462	663	318	1,065			3,227	(502)	7,024	790	6,234	1,589,500	0.3922
867.00	Poirer	405	1,105	530	5,746	5,221		5,273	(1275)	17,005	1,683	15,322	2,648,300	0.5786

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

Section 7.0 - 3

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Gov't	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
872.00	Pokemouche	1,087	18,428	8,832	22,179	23,208	4,741	84,154	(3849)	158,759	7,567	151,192	44,160,297	0.3424
877.00	Pokesudie Island	6,774	2,078	996	2,682	10,912		10,086	(7489)	26,039	3,835	22,204	4,879,850	0.4459
853.00	Pont-LaFrance	827	6,754	3,237	22,705	17,521	4,500	32,473	(2548)	85,469	9,135	77,334	18,184,800	0.4778
858.00	Pont-Landry	1,089	17,260	8,272	27,415	38,708		81,643	(4713)	189,654	14,103	155,551	41,362,000	0.3761
879.00	Rivière-à-la-Truite	1,023	5,828	2,793	5,527	14,447		27,537	(2303)	54,852	4,390	50,462	13,966,450	0.3613
835.00	Robertville	600	10,388	5,787	187,535	18,700		32,486	(125043)	108,455	20,895	87,560	28,935,184	0.3026
838.00	Saint-Simon	1,135	7,891	3,782	10,182	24,591		37,748	(2409)	82,920	8,308	74,612	18,909,200	0.3948
873.00	Sainte-Rose	739	9,210	4,414	8,734	22,747	10,000	43,957	(2845)	96,958	8,900	88,058	22,069,850	0.3990
865.00	Saint-Irénée & Alderwood	831	7,058	3,383	6,694	25,975	3,600	34,000	(604)	80,937	8,441	72,496	16,912,900	0.4286
855.00	Saint-Pons	2,988	2,883	1,286	2,545	7,962	1,800	12,962	(2093)	30,163	3,474	26,689	6,429,250	0.4151
857.00	Saint-Sauveur	600	8,823	3,801	92,566	15,169		21,525	(3886)	136,818	13,393	123,425	19,005,190	0.6494
866.00	Saumarez	820	4,680	2,243	4,438	9,837		22,454	(2390)	42,082	4,145	37,937	11,214,700	0.3383
839.00	Tremblay	600	3,869	2,172	6,189	10,772		12,369	(2188)	33,823	3,492	30,331	10,859,850	0.2793
854.00	Vai-Comeau	833	7,844	3,760	7,439	11,988		37,603	(1924)	87,543	6,404	81,139	18,797,650	0.3252
COUNTY OF / COMTÉ DE KENT														
706.01	Acadie Siding	300	2,540	1,448	7,920			14,188	(2721)	23,873	2,485	21,188	7,239,100	0.2927
706.00	Acadieville	1,550	5,014	2,858	21,389		3,000	27,636	(9202)	52,245	4,988	47,257	14,288,000	0.3307
720.00	Aldouane	1,500	13,468	7,876	26,749	28,000	12,000	72,950	(12503)	149,840	12,071	137,769	38,380,300	0.3590
713.03	Bouchouche Cove	500	2,430	1,385	3,949	9,477		13,546	(3259)	28,028	2,845	25,183	6,924,500	0.3637
717.00	Cap-de-Richibucto	2,000	17,427	9,932	122,558	49,400	15,700	93,942	(30098)	280,861	22,285	258,576	49,681,809	0.5207
707.00	Carleton	1,150	3,495	1,992	10,039	17,500		4,980	(5445)	53,230	6,107	47,123	9,959,841	0.4731
722.00	Cocagne	6,300	46,551	26,532	149,629	95,500	132,680	249,685	(129757)	577,100	47,501	529,599	132,680,481	0.3992
715.00	Dundas	1,500	22,781	12,973	47,305	47,200		122,671	(18930)	235,480	17,901	217,579	64,863,150	0.3354
728.00	Grand-Digue	2,700	58,408	33,200	93,304	86,500	2,500	308,588	(42101)	523,180	30,553	492,626	186,440,858	0.2980
721.00	Grand Saint-Antoine	1,300	6,592	3,757	12,052	18,750		35,872	(6000)	72,323	8,077	66,246	18,786,750	0.3526
710.00	Harcourt	1,100	4,988	2,843	76,000			27,425	(24543)	87,813	11,691	76,122	14,214,375	0.5355
718.00	Pointe-Sapin	1,000	7,419	4,229	27,171	15,750	10,300	39,903	(6573)	99,199	7,290	91,909	21,142,900	0.4347
716.00	Richibucto	500	17,861	10,180	46,132			94,709	(11677)	157,705	9,517	148,188	50,901,200	0.2911
709.00	Saint-Charles	1,250	11,135	6,346	23,283	65,500		61,113	(16896)	151,731	14,490	137,241	31,731,950	0.4325
719.00	Sainte-Anne-de-Kent	1,200	22,131	12,614	42,963	50,302		118,154	(18716)	228,648	16,529	212,119	63,068,072	0.3363
712.00	Sainte-Marie	1,400	24,839	14,157	65,014			134,349	(19168)	220,591	17,473	203,118	70,785,888	0.2869
713.04	Saint-Grégoire	300	2,477	1,412	4,734	13,283		13,457	(3421)	32,242	2,375	29,867	7,058,350	0.4231
725.00	Saint-Ignace	1,600	5,412	3,085	15,537	32,312		29,951	(10228)	77,869	8,278	69,591	15,424,000	0.4499
708.00	Saint-Louis	700	12,442	7,091	35,527	37,380		68,178	(13982)	147,336	14,623	132,713	35,457,431	0.3743
708.01	Saint-Louis - Canisto Road	250	266	151	998			1,631	(915)	2,381	314	2,067	756,900	0.2731
711.00	Saint-Paul	4,000	8,702	4,960	143,250		15,000	47,780	(98648)	124,524	17,758	107,066	24,799,949	0.4317
714.00	Welford	1,500	19,442	11,081	185,201			105,315	(22074)	280,465	29,145	251,320	55,404,850	0.4536
713.00	Wellington	700	9,609	5,477	15,208			51,627	(8909)	75,710	5,616	70,094	27,384,350	0.2560
713.02	Wellington - Desroches	500	9,998	5,698	15,470	19,705		53,423	(8196)	96,596	6,061	90,535	28,491,835	0.3178
713.01	Wellington - Dixon Point-Route 134	1,000	11,887	6,650	18,082	20,700		63,025	(9301)	111,803	7,811	103,992	33,249,582	0.3128
COUNTY OF / COMTÉ DE KINGS														
427.01	Apoahqui		6,574	2,986	12,177		9,372	16,933	(1205)	46,817	5,083	41,734	14,830,446	0.2814
417.00	Cardwell	540	59,513	28,850	117,297			150,548	(2847)	351,901	18,675	333,226	134,248,500	0.2482
433.00	Greenwich	850	8,161	9,459	62,371		37,846	42,316	(4217)	156,586	12,546	144,040	47,294,352	0.3046
421.00	Hammond	300	5,278	2,381	52,362		12,300	13,831	(43457)	42,985	7,464	35,521	11,906,100	0.2983
426.03	Hampton Fairmont	20,004	2,173	980	6,009	2,310		4,376	(17708)	18,144	1,329	16,815	4,800,750	0.3431
426.01	Hampton Inside	500	25,407	11,462	76,799			51,115	(3794)	161,489	11,399	150,090	57,311,700	0.2619
426.02	Hampton Nauwigewauk	675	36,632	16,527	72,978		20,000	73,330	(5952)	214,190	15,081	199,109	82,632,950	0.2410
101-628	Havelock Inside	850	7,868	3,550	104,430	12,810		20,395	(93011)	56,802	13,041	43,851	17,748,561	0.2471
423.00	Havelock Outside		17,705	7,988	44,596			63,530	(21712)	112,107	8,602	103,505	39,938,500	0.2592
418.00	Kara	600	12,982	5,857	21,371		1,000	33,166	(2374)	72,802	4,409	68,193	29,283,750	0.2329
422.00	Kingston Peninsula	750	75,350	33,995	226,379			150,615	(63187)	423,902	31,878	392,028	189,973,450	0.2306
416.01	Lower Millstream		11,121	5,017	23,198		15,854	28,885	(1889)	82,206	7,935	74,271	25,086,600	0.2961
425.00	Norton	200	23,834	10,753	70,356			61,917	(4422)	162,638	12,044	150,594	53,764,725	0.2801
429.00	Rothessay	200	6,386	2,872	25,545			12,896	(1837)	46,042	3,797	42,245	14,380,150	0.2942

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Gov't	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
de taxation														
424.00	Springfield	600	40.649	18.339	92.019		36.469	104.522	(39794)	252.804	17.518	235.286	91.895.735	0.2586
416.00	Studholm	750	59.530	26.857	145.585		13.429	154.540	(26415)	374.276	30.593	343.683	134.285.950	0.2559
427.00	Sussex	600	50.491	22.779	104.271		11.390	130.336	(9283)	310.584	23.981	286.603	113.897.300	0.2516
419.00	Upham	600	20.153	9.092	78.020		18.275	52.773	(32823)	146.099	15.228	130.873	45.459.850	0.2879
420.00	Waterford	650	8.981	4.052	15.774			23.423	(2330)	50.550	4.118	46.434	20.260.145	0.2292
434.01	Westfield East	400	18.870	8.514	42.535			37.507	(3548)	104.280	6.509	97.771	42.567.510	0.2297
434.00	Westfield West	700	10.690	11.637	97.272		45.368	52.267	(9045)	208.239	18.335	189.904	58.183.099	0.3264
COUNTY OF / COMTÉ DE MADAWASKA														
117.00	Baker Brook		6.804	1.833	15.777		4.500	10.238	(1284)	37.866	2.545	35.321	9.166.250	0.3853
115.00	Clair		7.821	2.107	18.705			11.768	(1403)	38.996	3.475	35.521	10.536.400	0.3371
116.00	Lac Baker		938	253	1.753		402	1.411	(99)	4.658	209	4.449	1.263.350	0.3522
119.00	Madawaska	20	1.316	355	2.803			1.980		6.474	182	6.312	1.773.600	0.3559
125.00	Notre-Dame-de-Longue		4.905	1.551	7.501			8.861	(1524)	21.094	3.044	18.050	7.755.050	0.2328
123.00	Rivière-Verte	7.209	20.351	5.484	32.878			30.820		96.542	8.540	88.002	27.418.300	0.3210
122.00	Saint-Basile	105	16.588	4.484	30.798			24.927		78.862	7.213	89.649	22.321.050	0.3120
124.00	Sainte-Anne		15.945	5.042	40.337			28.151	(3144)	86.331	8.578	77.753	25.208.000	0.3084
114.00	Saint-François		30.733	8.281	68.830		77.000	46.240	(8217)	224.867	15.314	209.553	41.405.750	0.5061
118.00	Saint-Hilaire		13.299	3.583	27.215			20.008	(2316)	61.789	5.356	56.433	17.917.050	0.3150
120.00	Saint-Jacques		50.116	13.504	45.408	37.000		75.403	(10245)	211.186	18.600	194.586	67.520.450	0.2882
121.00	Saint-Joseph	1.200	40.846	11.006	102.610		8.000	61.455	(16699)	208.418	19.845	188.573	55.030.350	0.3427
126.00	Saint-Léonard		24.292	7.681	39.551			42.888	(8838)	107.574	6.894	100.680	38.404.350	0.2622
126.02	Saint-Léonard-Parent		4.718	1.491	7.212	5.500		8.327	(844)	26.402	1.088	24.736	7.455.800	0.3318
126.01	Saint-Léonard-Potter	3.240	13.194	4.172	20.176	5.500		23.294		68.576	4.341	65.235	20.858.600	0.3127
124.01	Seigas		3.701	1.170	9.364	4.600		6.534	(864)	24.705	2.493	22.212	5.851.100	0.3798
COUNTY OF / COMTÉ DE NORTHUMBERLAND														
759.00	Ainwick	1.000	8.229	6.718	36.293	45.550		62.481	(9339)	150.932	14.818	136.116	33.590.400	0.4052
772.00	Bele Ste. Anne	1.600	12.009	9.805	153.786	39.700	27.600	90.527	(92158)	242.869	30.059	212.810	49.024.399	0.4341
759.01	Barryville-New Jersey	1.200	2.961	2.417	15.575	24.500		21.939	(3281)	85.311	4.888	80.423	12.086.200	0.4999
777.00	Black River-Hardwicke	1.200	11.567	9.444	62.996	60.000	5.500	86.032	(12237)	224.502	16.988	207.514	47.219.107	0.4395
760.00	Blackville	1.000	12.387	10.113	49.071			92.960	(9578)	155.983	13.400	142.583	50.564.950	0.2820
761.00	Blissfield	1.000	4.530	3.899	26.438			34.054	(4165)	65.556	5.499	60.058	18.493.350	0.3248
767.00	Brantville	4.600	4.382	3.578	25.294	19.000		33.618	(7887)	82.785	8.308	74.477	17.688.400	0.4183
762.00	Chatham	1.000	5.669	4.628	24.371			42.081	(4289)	73.483	5.185	68.278	23.140.550	0.2951
790.00	Collette	11.923	4.052	2.309	12.484	23.398		6.816		60.982	6.337	54.645	11.546.600	0.4733
763.00	Derby	1.000	7.347	5.998	33.472			54.833	(8893)	95.757	7.521	88.236	29.089.721	0.2942
774.00	Escuminac	800	2.843	2.158	16.436	12.800		19.552	(4882)	49.707	3.730	45.977	10.787.650	0.4262
783.00	Fair Isle	1.400	5.581	4.540	23.537	39.887	16.600	42.520	(8172)	125.882	13.283	112.599	22.700.850	0.4960
764.00	Glenelg	1.000	7.719	6.302	34.516			58.037	(6239)	101.335	8.367	92.968	31.511.550	0.2950
765.00	Hardwicke	500	1.024	838	8.520			7.362	(3771)	14.471	846	13.625	4.178.350	0.3309
778.00	Haut-Rivière-du-Portage	1.000	4.226	3.451	24.403	17.000	25.020	31.950	(13864)	93.186	8.308	84.878	17.253.050	0.4920
764.00	Ferry Road-Russellville	950	4.518	3.688	20.724	17.700		33.355	(4531)	76.404	5.238	71.166	18.442.034	0.3859
767.00	Nelson	1.000	8.133	6.840	35.247			60.654	(7876)	103.798	7.845	95.953	33.199.900	0.2890
768.00	Newcastle	1.000	5.003	4.085	28.937			38.044	(9833)	67.436	6.329	61.107	20.424.562	0.2992
769.01	North Esk	1.000	16.457	13.436	81.122			122.656	(20594)	214.077	16.313	197.764	67.178.150	0.2944
776.00	O. Point - Bartibog Bridge	1.200	3.401	2.776	21.935	13.600		25.082	(7904)	60.090	3.874	56.216	13.882.100	0.4050
775.00	Renous-Quarryville	1.750	19.578	15.984	157.250	46.000	50.500	143.229	(116672)	317.619	22.199	295.420	79.921.429	0.3696
782.00	Rivière-du-Portage-Tracadie Beach	2.000	5.526	4.511	119.640	23.000	30.302	41.725	(96223)	130.481	20.652	109.829	22.558.450	0.4869
771.00	Rogersville	19.418	7.084	4.026	21.630			14.669		66.807	6.582	60.225	20.131.000	0.2992
770.00	South Esk	1.000	17.583	14.364	82.410			131.746	(19887)	227.226	18.152	209.074	71.818.055	0.2911
789.00	St. Margarets	700	1.722	1.406	10.371	18.000		13.143	(2607)	42.735	4.418	38.317	7.020.800	0.5451
785.00	Sunny Corner	1.200	10.953	8.943	182.286	24.000	33.900	80.927	(187116)	155.093	20.648	134.445	44.713.726	0.3007
773.00	Tabusintac	950	8.795	7.181	35.932	42.000	47.530	65.560	(11085)	196.863	15.839	181.024	35.903.099	0.5042
COUNTY OF / COMTÉ DE QUEENS														
352.00	Brunswick	100	14.954	6.747	37.826			37.290	(2929)	83.968	3.578	80.410	33.732.950	0.2680

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Gov't	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
355.00	Cambridge	600	20,619	9,302	85,242			53,364	(26222)	142,905	10,002	132,903	46,511,517	0.2857
340.00	Canning Douglas Harbour	2,400	11,538	13,372	154,489		6,700	75,628	(74152)	189,975	10,386	179,589	66,861,000	0.2686
340.01	Canning Newcastle Ck.	700	6,124	7,098	39,914			40,141	(6191)	87,786	4,133	83,653	35,487,300	0.2357
342.00	Chipman	235	11,172	12,948	81,258			74,401	(12178)	167,836	9,825	158,011	84,739,526	0.2441
345.00	Hampstead	1,300	2,385	2,764	20,950		4,500	16,212	(3435)	44,676	3,128	41,550	13,820,550	0.3006
353.00	Johnston	200	14,779	8,668	75,599			38,282	(43968)	91,540	9,980	81,560	33,330,000	0.2446
341.00	Petersville	500	4,565	5,291	65,632			23,730	(1248)	98,470	7,149	91,321	26,453,750	0.3452
343.00	Upper Gagetown	400	2,440	2,828	71,745	14,500		16,519	(51660)	56,772	7,024	49,748	14,140,800	0.3454
354.00	Waterborough	650	30,117	13,587	113,286			78,673	(4075)	230,241	12,934	217,307	87,937,033	0.3199
356.00	Wickham	600	14,057	6,342	67,303			35,919	(3384)	120,837	7,432	113,405	31,710,400	0.3576
344.00	Winn-Enniskillen	300	1,298	1,504	26,960		3,008	8,180	(544)	40,708	3,737	36,969	7,519,100	0.4917
COUNTY OF / COMTÉ DE RESTIGOUCHE														
916.00	Addington	500	3,273	1,747	71,930			17,442	(36649)	58,243	9,279	48,964	8,737,000	0.5604
918.00	Balmoral-Maitais	200	1,683	899	9,913			7,942	(177)	20,480	1,423	19,057	4,492,650	0.4237
922.00	Balmoral-St. Maure	500	1,448	772	9,017	9,528		7,635	(3515)	25,381	2,547	22,834	3,859,800	0.5916
906.00	Blair Athol	300	436	233	2,570	2,260		2,058	(350)	7,507	875	6,632	1,164,600	0.5695
937.01	Chaleur (Inside and Outside)	770	15,089	8,227	59,953	41,755	5,000	82,122	(12149)	200,767	14,293	186,474	41,136,769	0.4533
913.02	Chasse Subdivision and Rang-Sept-et-t	200	5,279	2,819	13,823	8,500	28,111	23,551	(937)	81,346	6,843	74,503	14,092,550	0.5287
917.00	Dalhousie	500	2,512	1,341	11,170			3,000	(326)	18,197	1,018	17,179	6,705,600	0.2562
924.00	Dalhousie Junction	500	6,540	3,492	21,252	12,790	5,600	34,859	(5535)	79,498	7,457	72,041	17,461,300	0.4126
925.00	Dundee	800	7,078	3,779	37,885	26,719		37,723	(9068)	104,916	10,726	94,190	18,896,150	0.4985
915.00	Eldon	200	6,171	3,295	58,421			32,890	(17792)	83,185	6,829	76,356	18,475,350	0.4635
921.00	Fiatlands	500	1,883	1,005	7,276	10,896		10,036	(1863)	31,933	3,152	28,781	5,027,250	0.5725
931.00	Glencoe	600	2,222	1,187	11,117			11,845	(798)	36,473	3,571	32,902	5,933,150	0.5545
913.00	Grimmer	900	9,562	5,105	25,039		50,920	39,379	(619)	130,286	10,143	120,143	25,526,850	0.4707
936.00	Lorne	900	3,919	2,183	50,339	23,984	6,000	21,793	(25438)	83,680	10,526	73,154	10,916,800	0.6701
929.00	Mann's Mountain	500	1,010	539	5,660	4,920		5,382	(1246)	16,785	1,185	15,600	2,696,050	0.5779
927.00	McLeods	700	7,313	3,905	23,764	17,315	12,900	38,978	(7978)	96,899	6,893	90,006	19,524,600	0.4610
934.00	Menneval	200	548	292	9,600			2,851	(546)	12,945	1,058	11,887	1,462,200	0.8130
930.00	Point La Nim	600	4,105	2,192	21,200	7,035		21,876	(2462)	54,546	4,759	49,787	10,957,984	0.4543
928.00	St. Arthur	700	7,999	4,271	61,296	20,903	10,000	42,634	(7851)	139,952	14,970	124,982	21,356,090	0.5852
923.00	St. Martin-de-Restigouche	400	1,170	625	2,046	5,500		4,700	(1178)	13,263	1,297	11,966	3,122,950	0.3832
912.00	Saint-Quentin	1,300	29,253	15,620	51,154		39,048	117,000	(3861)	249,514	18,684	230,830	78,098,609	0.2956
914.00	St-Jean Baptiste-de-Restigouche	400	1,240	662	53,064	7,400		6,454	(25950)	43,270	5,883	37,387	3,309,400	1.1297
913.01	Thibault Range	400	3,020	1,612	7,908	8,300	16,082	12,868	(1572)	48,618	4,143	44,475	8,062,000	0.5517
932.00	Val D'Amours	800	16,602	8,865	93,560	46,368		88,487	(9735)	244,947	26,446	218,501	44,323,950	0.4930
935.00	White's Brook	300	637	340	11,768		3,393	3,317	(675)	19,081	2,055	17,026	1,701,000	1.0009
COUNTY OF / COMTÉ DE SAINT JOHN														
554.00	Fairfield	700	4,943	2,230	19,635			10,009	(1602)	35,915	2,915	33,000	11,149,750	0.2960
555.00	Musquash	800	73,700	85,416	174,863		14,850	359,502	(36158)	672,973	13,164	659,809	427,082,100	0.1545
552.00	Saint Martins	750	23,463	10,585	88,488		41,195	47,402	(4622)	207,261	15,014	192,247	52,926,182	0.3632
553.00	Simonds	1,498	64,751	29,213	200,797	10,080		131,022	(9000)	428,361	35,122	393,239	146,063,642	0.2692
COUNTY OF / COMTÉ DE SUNBURY														
329.00	Blissville	1,829	6,020	6,977	170,986		19,187	40,657	(52322)	193,334	20,478	172,856	34,884,900	0.4955
327.00	Burton	700	47,533	55,090	214,460			318,396	(28294)	607,885	40,484	567,401	275,449,798	0.2080
328.00	Gladstone	800	7,714	8,941	50,162			50,861	(12352)	124,007	6,717	117,290	44,702,950	0.2624
330.01	Inner Maugerville	2,345	5,258	6,094	26,240		12,341	34,669		86,947	4,845	82,102	30,471,550	0.2694
326.00	Lincoln	600	22,883	26,289	110,833		4,000	149,260	(10441)	303,224	15,694	287,530	131,444,900	0.2186
326.02	Lincoln (Lincoln Park Gardens)	600	2,351	2,725	11,404	11,000		16,476	(3368)	41,868	4,735	36,933	13,624,500	0.2711
326.01	Lincoln (Nevers Road)	600	3,605	4,178	17,370	9,000		24,233	(3638)	56,050	3,947	52,103	20,888,850	0.2494
330.00	Maugerville	3,362	7,453	8,638	64,030		4,800	49,137	(26240)	111,180	6,461	104,719	43,187,550	0.2425
349.00	Noonan	2,000	9,571	11,092	46,243	1,200	36,638	63,628	(23715)	146,657	8,722	137,935	55,461,200	0.2487
332.00	Northfield	500	7,039	8,158	52,884			47,027	(2719)	112,889	7,706	105,183	40,789,650	0.2579
348.00	Rusagons-Wassiss	1,000	26,895	31,170	136,153			179,811	(2930)	372,099	24,369	347,730	155,951,500	0.2231

**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority Mandataire de taxation	Local Service District District de services locaux	General Gov't Administration générale	Land Use Planning Urbanisme	Cost of Assessment Coût d'évaluation	Fire Protection Service d'incendie	Street Lighting Éclairage des rues	Community & Recreation Services Services récréatifs & communautaires	Waste Collection & Disposal Collecte et élimination des déchets solides	Non-Tax Revenues Recettes non-fiscales	2009 Net Budget Budget net 2009	Unconditional Grant Subvention sans condition	Warrant Mandat	2009 Tax Base Assiette fiscale 2009	2009 Tax Rate Taux d'imposition 2009
331.01	Sheffield Inside	11	1,169	1,355	6,704			7,868		15,824	1,293	14,531	6,774,950	0.2145
331.00	Sheffield Outside	387	6,167	7,147	53,289			41,500	(1283)	108,490	8,051	100,439	35,736,850	0.2811
COUNTY OF / COMTÉ DE VICTORIA														
229.00	Andover	3,197	5,422	6,284	34,429		9,426	35,088	(5)	93,841	8,411	85,430	31,420,157	0.2719
130.00	Denmark	5,969	34,690	10,969	44,243			61,246		157,117	14,769	142,348	54,843,474	0.2596
129.00	Drummond		80,614	25,489	72,086	40,000		142,325	(16348)	342,166	23,174	318,992	127,446,050	0.2503
227.00	Gordon	6,586	11,786	13,660	70,568			76,275	(8)	178,867	15,776	163,091	68,300,653	0.2388
132.00	Grand Falls		32,355	10,230	39,098			57,123	(5810)	132,996	10,384	122,612	51,151,848	0.2397
131.00	Lorne	2,080	6,681	7,743	39,574			43,337		99,415	6,791	92,624	38,716,550	0.2392
228.00	Perth	4,442	8,248	9,559	52,373		14,339	53,375	(1)	142,335	12,149	130,186	47,795,741	0.2724
133.00	Riley Brook	15	891	1,033	5,278			5,866		13,083	579	12,504	5,163,500	0.2422
COUNTY OF / COMTÉ DE WESTMORLAND														
635.01	Baie-Verte Inside (Centre)	100	1,258	407	2,318	3,800	1,900	2,743	(432)	12,094	1,360	10,734	2,034,150	0.5277
635.00	Baie-Verte Outside	400	7,604	2,458	12,646		19,950	16,084	(4837)	54,305	4,396	49,909	12,291,150	0.4061
633.00	Bayfield	150	846	274	2,571	1,790		1,852	(680)	6,803	621	6,182	1,368,018	0.4519
621.00	Botsford	200	24,822	8,025	49,730			51,784	(5583)	128,978	8,014	120,964	40,124,553	0.3015
624.01	Calhoun Road	137	2,114	802	4,131	5,735		5,304		18,223	1,844	16,379	4,011,600	0.4083
631.00	Cape Tormentine	1,829	2,808	908	62,743	4,300		6,090	(56941)	21,737	6,980	14,757	4,539,053	0.3251
624.00	Dorchester	200	7,889	2,755	20,769			18,190	(2397)	47,406	3,646	43,760	13,773,892	0.3177
625.02	Greater Lakeburn	400	9,346	4,511	25,787	16,800	529	29,316	(4838)	81,853	5,332	76,521	22,553,250	0.3393
625.03	Irishtown	1,000	57,443	27,718	67,497	78,300	3,251	175,717	(23475)	387,451	19,265	368,186	138,591,636	0.2657
625.00	Moncton	1,000	137,717	66,453	216,065		7,793	431,174	(37333)	822,869	59,967	762,902	332,264,090	0.2296
640.00	Murray Corner	500	25,628	8,285	55,183			52,566	(5905)	136,257	6,288	129,969	41,426,538	0.3137
625.01	Painsec Junction	600	10,885	5,243	12,435	14,385	615	34,003	(5168)	72,978	5,066	67,912	26,212,600	0.2591
639.00	Pointe de Bute	1,000	12,884	4,165	64,088		1,000	27,441	(3743)	106,835	9,102	97,733	20,827,228	0.4693
630.00	Pointe-du-Chêne	3,050	62,468	23,710	53,618	37,000	62,950	148,480	(17212)	374,064	14,215	359,849	118,550,859	0.3035
623.00	Sackville	1,000	46,885	15,158	48,203			97,614	(11958)	196,902	12,557	184,345	75,788,294	0.2432
626.00	Salisbury	1,200	72,405	34,938	129,253			226,733	(28873)	435,656	32,655	403,001	174,688,500	0.2307
645.00	Scoudouc	2,400	35,957	13,648	30,300	30,935		88,025	(12722)	188,543	12,688	175,855	68,239,250	0.2577
643.00	Scoudouc Road	1,400	7,318	2,778	6,256	8,450		17,972	(4170)	40,004	2,540	37,464	13,888,450	0.2697
622.00	Shediac	506	12,918	4,903	11,028			31,954	(4463)	56,846	3,982	52,864	24,516,300	0.2156
644.00	Shediac Bridge-Shediac River	1,850	49,396	18,748	36,712	37,000	2,500	119,233	(15423)	250,016	13,090	236,926	93,742,000	0.2527
642.00	Shediac Cape	1,000	43,704	16,588	36,863	32,400		105,474	(14136)	221,893	11,437	210,456	82,939,800	0.2537
620.00	Westmorland	200	8,714	2,817	14,570			17,148	(2456)	40,993	156	40,837	14,085,350	0.2899
COUNTY OF / COMTÉ DE YORK														
323.00	Bright	900	12,369	14,335	82,549		2,500	83,498	(6279)	189,872	14,202	175,670	71,675,982	0.2451
235.00	Canterbury	500	7,109	8,239	53,996		2,000	47,175	(12937)	106,082	6,435	99,647	41,196,750	0.2419
324.02	Douglas - Carlisle Road	1,000	10,481	12,147	62,744	22,000	23,945	69,769	(29709)	172,377	16,120	156,257	60,735,700	0.2573
324.00	Douglas Inside	3,200	15,104	17,505	253,546		12,671	101,146	(123168)	280,004	22,422	257,582	87,525,051	0.2943
324.04	Douglas Lower	1,000	10,108	11,715	72,040		23,094	67,288		185,245	15,472	169,773	58,576,400	0.2898
314.00	Dumfries	1,300	4,148	4,808	97,709		4,000	27,805	(38666)	100,904	9,311	91,593	24,038,350	0.3810
347.00	Esley's Bridge	1,000	17,382	20,146	98,080		60,667	116,337	(1975)	311,637	21,033	290,604	100,728,350	0.2885
337.00	Hanwell	2,300	39,047	45,254	165,720		74,582	257,671	(60996)	523,578	24,983	498,595	226,270,550	0.2204
337.05	Hanwell Street Lights	1,200	18,914	21,921	85,589	32,517	36,182	124,818	(25947)	295,194	16,010	279,184	109,806,950	0.2547
336.00	Kewick Ridge	3,192	19,630	22,750	154,803		28,500	130,015	(46577)	312,313	20,344	291,969	113,753,300	0.2567
316.00	Kingsclear	3,200	31,445	36,444	171,190		117,987	209,873	(96930)	473,209	29,965	443,244	182,221,750	0.2432
316.01	Kingsclear Oswald Gray Sub	500	963	1,116	3,039	2,500	5,328	6,436	(2948)	16,934	987	15,947	5,579,600	0.2858
347.01	Lakeside Estates	500	2,599	3,012	12,317	4,000	11,070	17,394		50,892	3,231	47,661	15,080,400	0.3165
318.00	Manners Sutton	500	15,465	17,924	141,103		7,700	93,886	(44148)	232,430	19,329	213,101	89,618,500	0.2378
319.00	McAdam	321	954	1,105	8,047	4,300		6,202	(7)	20,922	1,383	19,539	5,525,950	0.3536
317.00	New Maryland Howorth	200	3,246	3,762	11,990	4,000	6,585	21,651	(1477)	49,957	3,047	46,910	18,811,100	0.2494
317.01	New Maryland Nasonworth	1,484	20,544	23,810	75,352	4,000	39,952	137,015		302,157	18,076	284,079	119,049,400	0.2386
317.04	New Maryland Outside	1,793	1,918	2,223	12,730			5,040	(1600)	22,104	1,713	20,391	11,116,000	0.1834
234.00	North Lake	4,795	6,620	7,672	58,800		40,502	38,966	(514)	156,841	6,858	149,983	38,359,565	0.3910

LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Taxing Authority	Local Service District	General Gov't.	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
315.00	Prince William	1,300	10,394	12,046	67,051			69,031	(8623)	151,199	8,921	142,278	60,231,050	0.2362
321.00	Queensbury		12,314	14,272	75,792			82,337	(2546)	182,169	11,481	170,688	71,359,200	0.2392
325.00	Saint Marys	2,116	28,332	32,836	162,961		92,253	192,132	(38583)	472,049	32,490	439,559	164,177,850	0.2677
325.01	Pepper Creek	625	9,447	10,949	46,012	13,500	26,424	64,068	(3334)	167,691	11,242	156,449	54,745,750	0.2858
236.00	Southampton	1,000	9,443	10,944	60,411		15,800	64,278	(2712)	159,164	13,673	145,491	54,720,550	0.2659
322.00	Stanley		6,942	8,046	77,479		28,000	46,887	(23118)	144,236	10,066	134,170	40,230,550	0.3335
LSD / DLS TOTALS / TOTAUX		355,719	3,957,019	2,523,459	15,064,079	2,956,009	2,192,674	16,534,614	(4109259)	39,474,313	3,048,519	36,425,794	12,617,282,589	0.2867

LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES (RC) / SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES (CR)

Taxing Authority	Rural Communities	Adminis- tration	Rural Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	Communautés Rurales	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
COUNTY OF / COMTÉ DE NORTHUMBERLAND														
<u>Upper Miramichi</u>														
006-766	Upper Miramichi				152,591		15,000	157,069	(61,176)	263,484	28,188	235,296	85,520,100	0.2751
COUNTY OF / COMTÉ DE WESTMORLAND														
<u>Beaubassin-est</u>														
650.00	Grand Barachois				123,624	61,500		290,045	(30,505)	444,864	24,751	419,913	227,698,350	0.1844
650.01	Boudreau West				5,426	8,850		15,679	(2,292)	27,663	2,363	25,280	11,773,200	0.2147
650.02	St. André Leblanc Office				9,815			22,537	(2,607)	29,745	2,664	27,081	17,023,900	0.1591
650.03	Haut Aboujagane				122,901	39,473	5,000	70,956	(101,229)	137,101	16,089	121,012	54,731,400	0.2211
650.04	Petit Cap Shemogue				12,099			26,948	(2,789)	36,258	1,852	34,406	20,977,584	0.1640
650.05	Trois Ruisseaux Petit Cap				34,017	30,200		79,323	(10,580)	132,980	12,034	120,926	60,226,400	0.2008
650.06	Brulé, Ohio Rd.				10,667			29,052	(2,832)	36,887	502	36,385	23,692,950	0.1536
650.07	Cornier Village				6,674			15,374	(1,695)	20,353	1,649	18,704	11,677,800	0.1602
	Total				325,223	140,023	5,000	549,914	(154,529)	865,831	61,924	803,707	427,801,584	
RC / CR TOTAL		0	0	0	477,814	140,023	20,000	706,963	(215,705)	1,129,115	90,112	1,039,003	513,321,684	0.2024
LSD & RC TOTAL / DSL & CR TOTAL														
		355,719	3,957,019	2,523,459	15,541,893	3,096,032	2,212,674	17,241,597	(4,324,964)	40,603,428	3,138,631	37,464,797	13,130,604,273	0.2853

SECTION 8

PAYMENTS TO LOCAL GOVERNMENTS

2000 - 2009

PAIEMENTS AUX GOUVERNEMENTS LOCAUX

SECTION 8

PAYMENTS TO LOCAL GOVERNMENTS

This section presents the payments, in the form of local warrants and unconditional grants, received by local governments over a ten-year period. In 2009, these two sources of funding represent 89.4 percent of local government revenues. A third source, non-tax revenues, accounts for the remaining 10.6 percent of total revenues.

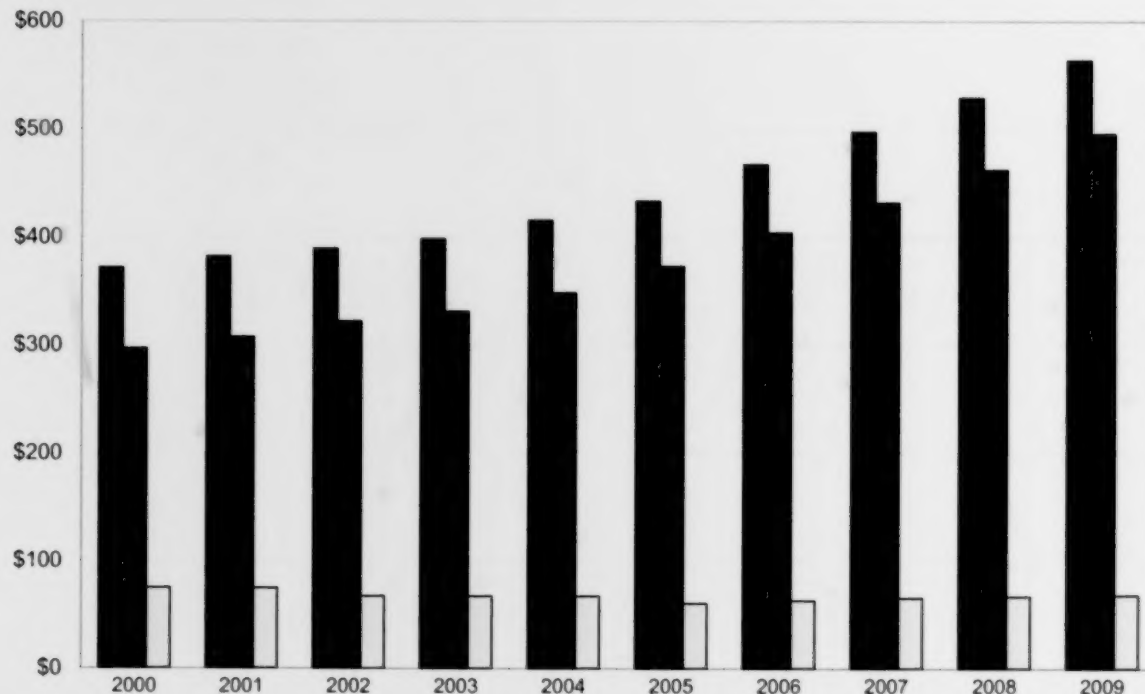
SECTION 8

PAIEMENTS AUX GOUVERNEMENTS LOCAUX

Cette section présente les paiements, soit le mandat local et la subvention inconditionnelle, reçus par les gouvernements locaux pour une période de dix ans. En 2009, ces deux sources de financement représentent 89,4% des revenus des gouvernements locaux. De plus, elles ont une troisième source de revenu, les recettes non fiscales, qui compte pour 10,6 % des revenus totaux.



2000- 2009
COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR MUNICIPALITIES /
COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION INCONDITIONNELLE POUR MUNICIPALITÉS
(\$ Millions)



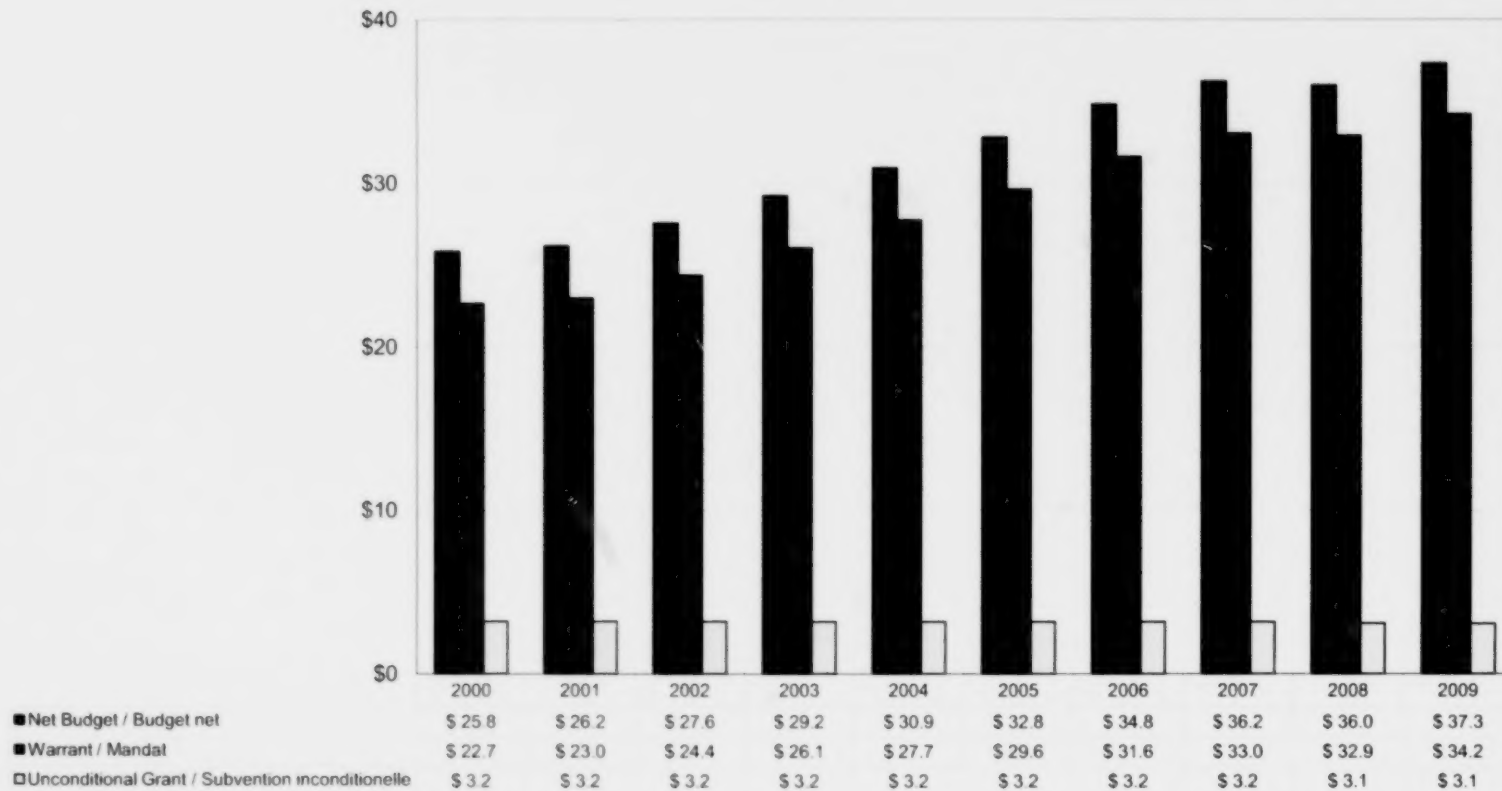
■ Net Budget / Budget net

■ Warrant / Mandat

□ Unconditional Grant / Subvention inconditionnelle

2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
\$ 371.3	\$ 381.9	\$ 389.0	\$ 398.0	\$ 415.4	\$ 433.0	\$ 466.7	\$ 496.9	\$ 528.6	\$ 563.4
\$ 296.8	\$ 307.3	\$ 321.9	\$ 330.9	\$ 348.3	\$ 372.6	\$ 403.9	\$ 431.6	\$ 462.0	\$ 495.5
\$ 74.5	\$ 74.5	\$ 67.1	\$ 67.1	\$ 67.1	\$ 60.4	\$ 62.8	\$ 65.3	\$ 66.6	\$ 67.9

2000 - 2009
COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR LSD's /
COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION INCONDITIONNELLE POUR DSL's
(\$ Millions)



PAYMENTS TO LOCAL GOVERNMENTS - 2000-2009 - PAIEMENTS AUX GOUVERNEMENTS LOCAUX

Section 8.0 - 1

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
CITIES / CITÉS										
NET BUDGET - BUDGET NET	245,677,576	248,892,819	252,046,819	277,474,778	288,940,847	311,824,656	332,283,362	353,370,471	377,070,438	402,189,086
GRANTS - SUBVENTIONS	51,733,021	46,557,698	46,557,697	47,576,614	42,818,953	44,279,301	45,739,645	46,654,438	47,587,526	47,587,526
WARRANTS MANDATS	193,944,554	202,335,121	205,489,122	229,898,164	246,121,894	267,545,355	286,543,717	306,716,033	329,482,912	354,601,560
TOWNS / VILLES										
NET BUDGET - BUDGET NET	96,166,444	99,453,252	104,046,971	93,854,741	98,397,278	105,797,645	113,190,399	121,735,822	130,257,984	141,271,451
GRANTS - SUBVENTIONS	14,397,051	12,956,783	12,957,530	11,938,613	10,744,753	11,100,170	11,455,587	11,684,701	11,918,396	11,951,955
WARRANTS MANDATS	81,769,394	86,496,469	91,089,441	81,916,128	87,652,525	94,697,475	101,734,812	110,051,121	118,339,588	129,319,496
VILLAGE										
NET BUDGET - BUDGET NET	40,017,508	40,668,358	41,875,805	44,059,606	45,665,720	49,117,278	51,425,972	53,482,162	56,087,608	56,782,154
GRANTS - SUBVENTIONS	8,388,226	7,551,987	7,551,981	7,551,981	6,796,788	7,450,367	8,103,940	8,233,951	8,398,626	8,377,141
WARRANTS MANDATS	31,629,283	33,116,371	34,323,824	36,507,625	38,868,932	41,666,911	43,322,032	45,248,211	47,688,982	48,405,013
SUB-TOTAL (MUNICIPALITIES) / SOUS-TOTAUX (MUNICIPALITÉS)										
NET BUDGET - BUDGET NET	381,861,528	389,014,429	397,969,395	415,389,125	433,003,845	486,739,579	496,899,733	528,588,455	563,416,030	600,242,891
GRANTS - SUBVENTIONS	74,518,298	67,066,468	67,067,208	67,067,208	60,360,494	62,829,838	65,299,172	66,573,090	67,904,548	67,916,622
WARRANTS MANDATS	307,343,231	321,947,961	330,902,187	348,321,917	372,643,351	403,909,741	431,600,561	452,015,365	495,511,482	532,326,069
RURAL COMMUNITIES / COMMUNAUTÉS RURALE										
NET BUDGET - BUDGET NET								1,796,925	2,285,453	2,879,107
GRANTS - SUBVENTIONS								131,849	139,087	187,308
WARRANTS MANDATS								1,667,076	2,146,366	2,711,801
LOCAL SERVICE DISTRICTS / DISTRICTS DE SERVICES LOCAUX										
NET BUDGET - BUDGET NET	26,173,629	27,570,821	29,244,759	30,922,576	32,809,682	34,806,908	36,223,639	35,980,297	37,308,381	42,522,829
GRANTS - SUBVENTIONS	3,191,346	3,191,346	3,190,604	3,190,598	3,190,599	3,190,602	3,190,605	3,091,130	3,085,336	3,048,519
WARRANTS MANDATS	22,982,283	24,379,475	26,054,155	27,731,978	29,619,084	31,616,306	33,033,034	32,889,167	34,223,045	39,474,310
TOTALS / TOTAUX										
NET BUDGET - BUDGET NET	408,035,157	416,585,250	427,214,154	446,311,701	465,813,527	501,546,487	533,123,372	566,367,677	603,009,864	645,644,627
GRANTS - SUBVENTIONS	77,709,644	70,257,814	70,257,812	70,257,806	63,551,093	66,020,440	68,489,777	69,796,069	71,128,971	71,132,447
WARRANTS MANDATS	330,325,514	346,327,436	356,956,342	376,053,895	402,262,435	435,526,047	464,633,595	496,571,608	531,880,893	574,512,180

SECTION 9

MUNICIPAL BUDGETS AND ACTUAL RESULTS

2005 - 2009

BUDGETS MUNICIPAUX ET RÉSULTATS RÉELS

SECTION 9

BUDGET AND AUDIT INFORMATION

This section presents the budget data from 2005 to 2009, as well as audited data from 2005 to 2007, for each municipality grouped by cities, towns, and villages. The revenue and expenditure items are listed as well as data relating to tax base, tax rate, and population. This table makes it possible to evaluate the budgetary position of a municipality at a glance.

SECTION 9

INFORMATION SUR LES BUDGETS ET LES VÉRIFICATIONS

Cette section présente les budgets des années 2005 à 2009 pour chacune des municipalités. Les données vérifiées des années 2005 à 2007 y apparaissent également. Les municipalités sont regroupées par catégories cités, villes et villages. On y trouve les postes de revenus, de dépenses ainsi que les données relatives à l'assiette fiscale, au taux de taxe et à la population. Ce tableau permet d'évaluer la situation budgétaire d'une municipalité en un coup d'oeil.

CITIES

CITÉS





BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Bathurst	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 12,714	Group: B	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	% Change
	Status: City/cité								(diminution)	Changement	
REVENUES/REVENUS											
Warrant/mandat		\$12,743,572	\$12,743,572	\$13,083,165	\$13,083,165	\$13,562,148	\$13,562,148	\$14,468,808	\$15,187,474	\$718,666	4.97%
Unconditional grant/subvention inconditionnelle		\$2,426,703	\$2,426,703	\$2,505,032	\$2,505,032	\$2,555,133	\$2,555,133	\$2,606,235	\$2,606,235		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$157,833	\$157,838	\$167,805	\$171,054	\$171,000	\$171,054	\$171,000	\$651,732	\$480,732	281.13%
Sale of services/vente de services		\$959,150	\$964,750	\$1,063,985	\$824,869	\$786,450	\$893,501	\$1,094,350	\$1,329,388	\$235,038	21.48%
Other revenue own source/autres revenus propres sources		\$321,368	\$568,384	\$380,238	\$419,961	\$402,500	\$606,178	\$383,430	\$544,288	\$160,858	41.95%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI				\$7,555	\$7,555	\$11,090	\$11,090	\$14,068	\$13,950	(\$118)	-0.84%
.....Surplus 2nd previous year/surplus d'avant-dernière année				\$14,493	\$14,493	\$535	\$538				
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$16,608,626	\$16,861,247	\$17,242,273	\$17,026,129	\$17,488,856	\$17,799,642	\$18,737,891	\$20,333,067	\$1,595,176	8.51%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$2,076,128	\$2,121,142	\$2,145,880	\$2,183,551	\$2,274,664	\$2,344,874	\$2,454,493	\$2,572,605	\$118,112	4.81%
Protective services/services de protection											
.....Police		\$3,230,703	\$3,101,853	\$3,272,016	\$3,168,166	\$3,478,739	\$3,311,413	\$3,675,219	\$4,315,590	\$640,371	17.42%
.....Fire-operating/service d'incendie		\$1,460,420	\$1,397,750	\$1,537,446	\$1,462,557	\$1,627,370	\$1,526,885	\$1,634,246	\$1,635,603	\$1,357	0.08%
.....Water cost/coût de l'eau		\$449,383	\$433,376	\$449,383	\$449,376	\$449,383	\$449,376	\$449,383	\$449,383		
.....Emergency measures/medures d'urgence		\$500		\$300		\$300		\$400	\$400		
.....Other/autre		\$126,676	\$93,580	\$130,549	\$116,131	\$154,746	\$138,201	\$162,281	\$187,065	\$24,784	15.27%
Transportation/transport		\$3,683,139	\$3,771,619	\$3,894,814	\$3,854,384	\$4,089,521	\$4,112,775	\$4,253,936	\$4,433,396	\$179,460	4.22%
Environment health/hygiène		\$320,530	\$299,969	\$307,008	\$309,896	\$308,436	\$304,368	\$312,436	\$333,761	\$21,325	6.83%
Public health/santé publique											
Enviroment development/urbanisme		\$364,859	\$400,359	\$403,123	\$426,001	\$407,625	\$442,024	\$408,199	\$553,823	\$145,624	35.67%
Recreation & culture/loisirs & culture		\$2,155,400	\$2,268,657	\$2,393,770	\$2,263,362	\$2,185,143	\$2,389,887	\$2,614,119	\$2,834,142	\$220,023	8.42%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$2,514,617	\$2,613,833	\$2,606,170	\$2,501,806	\$2,437,929	\$2,503,837	\$2,507,395	\$2,907,571	\$400,176	15.96%
.....Transfers/transferts		\$101,818	\$221,903	\$99,814	\$366,683	\$75,000	\$138,877	\$190,000	\$108,428	(\$81,572)	-42.93%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$1,196	\$13,614				\$138,625				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)								\$75,784	\$1,300	(\$74,484)	-98.28%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)		\$123,257	\$123,257								
Other services/autres services											
TOTAL		\$16,608,626	\$16,860,712	\$17,242,273	\$17,101,913	\$17,488,856	\$17,800,942	\$18,737,891	\$20,333,067	\$1,595,176	8.51%
SURPLUS/DEFICIT											
Debt cost ratio		15.14%		15.13%		13.94%		13.38%	14.30%		6.86%
Net Budget/budget net		\$15,170,275		\$15,588,197		\$16,117,281		\$17,075,043	\$17,793,709	\$718,666	4.21%
Unconditional grant/subvention inconditionnelle		\$2,426,703		\$2,505,032		\$2,555,133		\$2,606,235	\$2,606,235		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$12,743,572		\$13,083,165		\$13,562,148		\$14,468,808	\$15,187,474	\$718,666	4.97%
Municipal tax base/assiette fiscale		\$751,389,832		\$755,815,411		\$772,771,956		\$824,433,507	\$865,383,161	\$40,949,654	4.97%
Tax rate/taux de taxe		\$1.6960		\$1.7310		\$1.7550		\$1.7550	\$1.7550	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Bathurst	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
POPULATION: 12,714 Group: B Status: City/cité										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$2,235,348	\$4,348,795	\$2,416,700		\$2,937,700		\$3,023,000	\$2,916,500	(\$106,500)	-3.52%
Sale of Sewerage services/Tarif du service d'égout	\$1,856,579		\$1,946,400	\$4,470,966	\$1,698,485		\$1,705,000	\$1,866,500	(\$38,500)	-2.26%
Other sales of service/Autre ventes de service	\$11,000	\$367,731	\$52,555	\$379,459	\$42,500	\$4,545,040	\$16,000	\$25,500	\$9,500	59.38%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$449,383	\$433,376	\$449,383	\$449,376	\$449,383	\$449,376	\$449,383	\$449,383		
Frontage Fees/Frais de façade	\$103,000	\$102,084	\$120,000	\$101,663	\$183,500	\$179,242	\$271,500	\$231,500	(\$40,000)	-14.73%
Other revenue from own sources/autres revenus - propre sources	\$49,200	\$57,998	\$52,200	\$60,365	\$55,000	\$420,900	\$56,000	\$72,000	\$16,000	28.57%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$121,400	\$121,400	\$1,000	\$1,000	\$192,637	\$140,000	(\$52,637)	-27.32%
TOTAL	\$4,704,510	\$5,309,984	\$5,158,638	\$5,583,229	\$5,367,568	\$5,595,558	\$5,713,520	\$5,501,383	(\$212,137)	-3.71%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$2,581,861	\$2,476,386	\$2,779,676	\$2,613,214	\$2,691,152	\$2,230,005	\$2,964,604	\$2,672,462	(\$292,142)	-9.85%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$1,167,996	\$1,392,401	\$1,234,162	\$1,422,760	\$1,403,095	\$1,436,299	\$1,489,127	\$1,486,622	(\$2,505)	-0.17%
Water System Debt Charges/Service de la dette pour service d'eau	\$352,989	\$361,032	\$474,573	\$509,470	\$568,356	\$622,936	\$644,911	\$669,348	\$24,437	3.79%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$493,964	\$609,914	\$485,777	\$645,411	\$661,858	\$614,716	\$574,562	\$607,999	\$33,437	5.82%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$185,558	\$26,000	\$251,050	\$26,000	\$334,410	\$26,000	\$50,091	\$24,091	92.66%
Deficit from a previous year/Déficit d'une année précédente	\$91,000	\$91,000	\$141,380	\$141,380						
Other Fiscal services/Autres services financiers	\$16,700		\$17,070		\$17,107		\$14,316	\$14,861	\$545	3.81%
TOTAL	\$4,704,510	\$5,116,291	\$5,158,638	\$5,583,285	\$5,367,568	\$5,238,368	\$5,713,520	\$5,501,383	(\$212,137)	-3.71%
SURPLUS/DEFICIT		\$193,693		(\$56)		\$357,190				
Water Rate:	\$446.00		\$482.00		\$561.00		\$558.00	\$539.00	(\$19.00)	-3.41%
Sewer Rate:	\$370.00		\$388.00		\$324.00		\$315.00	\$308.00	(\$7.00)	-2.22%
Combined Rate:	\$816.00		\$870.00		\$885.00		\$873.00	\$847.00	(\$26.00)	-2.98%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Campbellton	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 7,384	Group: B	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
	Status: City/cité	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	[diminution]	augmentation	%
										Changement	Changement
REVENUES/REVENUS											
Warrant/mandat		\$5,807,425	\$5,807,425	\$6,048,606	\$6,048,606	\$6,401,126	\$6,401,126	\$6,691,735	\$6,853,323	\$161,588	2.41%
Unconditional grant/subvention inconditionnelle		\$1,903,426	\$1,903,426	\$2,141,458	\$2,141,458	\$2,184,287	\$2,184,287	\$2,227,973	\$2,227,973		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$340,448	\$384,827	\$355,048	\$312,214	\$183,015	\$184,107	\$214,522	\$196,010	(\$18,512)	-8.63%
Sale of services/vente de services		\$37,500	\$21,426	\$34,000	\$72,345	\$78,000	\$32,692	\$46,300	\$10,000	(\$36,300)	-78.40%
Other revenue own source/autres revenus propres sources		\$161,500	\$215,582	\$157,851	\$178,513	\$349,632	\$464,158	\$335,500	\$457,111	\$121,611	36.25%
Other unconditional transfers/autres transf. Inconditionnels									\$39,000	\$39,000	100.00%
Cond. transfers other sources/transf. cond. autres sources		\$50,500	\$77,717	\$72,600	\$17,500	\$77,717	\$77,718	\$17,500	\$19,775	\$2,275	13.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$348,416	\$281,035	\$402,016	\$435,707	\$413,316	\$195,761	\$411,821	\$367,841	(\$43,980)	-10.68%
.....PILT adjustment/ajustement PTLI		\$52		\$10	\$10	\$369		\$1,175	\$366	(\$809)	-68.85%
.....Surplus 2nd previous year/surplus d'avant-dernière année									\$59,739	\$59,739	100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$8,649,267	\$8,691,438	\$9,211,389	\$9,206,353	\$9,687,462	\$9,539,849	\$9,946,526	\$10,231,138	\$284,612	2.86%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$926,218	\$959,599	\$1,034,963	\$903,704	\$1,064,120	\$1,037,025	\$1,110,763	\$1,156,097	\$45,334	4.08%
Protective services/services de protection											
.....Police		\$1,762,216	\$1,609,707	\$1,853,237	\$1,912,444	\$1,900,779	\$1,789,761	\$1,935,095	\$1,957,773	\$22,678	1.17%
.....Fire operating/service d'incendie		\$507,083	\$560,993	\$545,590	\$536,470	\$565,238	\$582,543	\$603,469	\$643,486	\$39,997	6.63%
.....Water cost/coût de l'eau		\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500		
.....Emergency measures/medures d'urgence		\$2,500	\$3,232	\$2,820	\$3,249	\$3,350	\$4,101	\$3,600	\$3,600		
.....Other/autre		\$63,980	\$67,827	\$86,095	\$71,167	\$83,208	\$80,451	\$95,650	\$94,058	(\$1,592)	-1.66%
Transportation/transport		\$1,974,319	\$2,145,182	\$2,107,407	\$2,308,881	\$2,407,926	\$2,413,383	\$2,561,881	\$2,557,947	(\$3,934)	-0.15%
Environment health/hygiène		\$385,680	\$382,542	\$386,117	\$379,528	\$418,083	\$401,683	\$407,317	\$433,459	\$26,142	6.42%
Public health/santé publique											
Enviroment development/urbanisme		\$237,849	\$183,133	\$245,456	\$222,271	\$238,229	\$227,748	\$240,725	\$238,189	(\$2,536)	-1.05%
Recreation & culture/loisirs & culture		\$1,235,219	\$1,103,197	\$1,347,609	\$1,195,085	\$1,379,982	\$1,311,020	\$1,368,037	\$1,586,963	\$220,926	16.15%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$1,449,306	\$1,468,975	\$1,292,728	\$1,397,594	\$1,512,488	\$1,484,570	\$1,489,112	\$1,525,786	\$36,674	2.46%
.....Transfers/transferts		\$40,535	\$187,507	\$40,000	\$50,907	\$30,000	\$63,590	\$19,000	\$10,000	(\$9,000)	-47.37%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$52,680						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$46,862	\$46,862	\$243,865	\$243,864	\$43,959	\$43,959	\$95,277		(\$95,277)	-100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$5,000	\$4,141	\$13,000	\$11,288	\$27,600	\$27,778	\$4,100	\$9,300	\$5,200	126.83%
TOTAL		\$8,649,267	\$8,735,397	\$9,211,389	\$9,301,630	\$9,687,462	\$9,480,110	\$9,946,526	\$10,231,138	\$284,612	2.86%
SURPLUS/DEFICIT											
Debt cost ratio		16.76%	(\$43,959)	14.03%	(\$95,277)	15.61%		14.97%	14.91%		-0.39%
Net Budget/budget net		\$7,710,851		\$8,190,064		\$8,585,413		\$8,919,708	\$9,061,296	\$161,588	1.81%
Unconditional grant/subvention inconditionnelle		\$1,903,426		\$2,141,458		\$2,184,287		\$2,227,973	\$2,227,973		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$5,807,425		\$6,048,606		\$6,401,126		\$6,691,735	\$6,853,323	\$161,588	2.41%
Municipal tax base/assiette fiscale		\$349,234,789		\$359,287,550		\$368,877,241		\$380,601,477	\$389,792,012	\$9,190,535	2.41%
Tax rate/taux de taxe		\$1.6629		\$1.6835		\$1.7353		\$1.7582	\$1.7582	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité:	Campbellton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 7,384	Group: B	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: City/cité											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$549,250	\$545,383	\$582,860	\$573,023	\$594,328	\$600,517	\$624,034	\$621,456	(\$2,578)	-0.41%
Sale of Sewerage services/Tarif du service d'égout		\$1,078,498	\$1,068,999	\$1,150,821	\$1,133,681	\$1,181,607	\$1,188,992	\$1,235,269	\$1,264,164	\$28,895	2.34%
Other sales of service/Autres ventes de service		\$34,000	\$25,725	\$31,500	\$23,719	\$31,500	\$28,598	\$36,500	\$32,250	(\$4,250)	-11.64%
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$25,000	\$12,500	\$25,000	\$25,000	\$12,500	\$12,500	\$12,500	\$12,500		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$27,000	\$35,991	\$22,000	\$38,945	\$34,500	\$106,251	\$33,500	\$42,500	\$9,000	26.87%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente						\$4,426	\$4,426	\$14,474	\$50,008	\$35,534	245.50%
TOTAL		\$1,713,748	\$1,688,598	\$1,812,181	\$1,794,368	\$1,858,861	\$1,941,284	\$1,956,277	\$2,022,878	\$66,601	3.40%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$461,477	\$445,973	\$516,140	\$569,627	\$537,532	\$522,391	\$567,781	\$517,066	(\$50,715)	-8.93%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$654,557	\$664,993	\$731,608	\$650,298	\$775,738	\$755,536	\$794,656	\$907,774	\$113,118	14.23%
Water System Debt Charges/Service de la dette pour service d'eau		\$171,943	\$157,671	\$170,900	\$167,398	\$179,338	\$183,720	\$195,946	\$197,678	\$1,732	0.88%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$343,889	\$315,342	\$341,802	\$334,597	\$358,677	\$367,780	\$391,894	\$395,360	\$3,466	0.88%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$7,576	\$25,459	\$7,576	\$10,107	\$7,576	\$59,995	\$6,000	\$5,000	(\$1,000)	-16.67%
Deficit from a previous year/Déficit d'une année précédente		\$74,306	\$74,306	\$44,155	\$44,155						
Other Fiscal services/Autres services financiers			\$428		\$3,712		\$1,854				
TOTAL		\$1,713,748	\$1,684,172	\$1,812,181	\$1,779,894	\$1,858,861	\$1,891,276	\$1,956,277	\$2,022,878	\$66,601	3.40%
SURPLUS/DEFICIT											
			\$4,426		\$14,474		\$50,008				
Water Rate:		\$113.00		\$121.00		\$155.00		\$196.00	\$196.00		
Sewer Rate:		\$226.00		\$242.00		\$311.00		\$386.00	\$401.00	\$15.00	3.89%
Combined Rate:		\$339.00		\$363.00		\$466.00		\$582.00	\$597.00	\$15.00	2.58%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Dieppe	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET [diminution]	Increase [decrease] augmentation Changement	% Change %
POPULATION: 18,565	Group: B Status: City/cité	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET [diminution]	augmentation Changement	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$18,898,838	\$18,898,838	\$21,623,522	\$21,623,522	\$24,672,582	\$24,672,582	\$27,255,618	\$29,682,977	\$2,427,359	8.91%
Unconditional grant/subvention inconditionnelle		\$917,025	\$917,025	\$917,025	\$917,025	\$935,366	\$935,366	\$954,073	\$954,073		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$165,261	\$175,049	\$173,073	\$188,568	\$185,270	\$192,697	\$190,180	\$196,815	\$6,635	3.49%
Sale of services/vente de services		\$467,568	\$444,282	\$466,400	\$465,247	\$468,900	\$515,542	\$481,115	\$496,795	\$17,680	3.67%
Other revenue own source/autres revenus propres sources		\$395,350	\$783,055	\$509,335	\$958,305	\$574,854	\$929,087	\$685,505	\$819,760	\$134,255	19.58%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$313,358	\$384,358	\$313,502	\$628,178	\$313,042	\$695,523	\$313,316	\$312,154	(\$1,162)	-0.37%
.....PILT adjustment/ajustement PTLI		\$1	\$1	\$376	\$376	\$9,524	\$9,524	\$70,880	\$2,147	(\$68,713)	-96.97%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$214,353	\$214,353	\$254,633	\$254,633	\$276,487	\$276,487	\$485,122	\$353,661	(\$131,461)	-27.10%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$21,371,754	\$21,816,961	\$24,257,866	\$25,035,854	\$27,436,025	\$28,226,808	\$30,435,789	\$32,820,382	\$2,384,593	7.83%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$1,804,379	\$1,937,539	\$2,193,402	\$3,176,216	\$2,886,546	\$3,235,518	\$3,271,732	\$3,588,262	\$316,530	9.67%
Protective services/services de protection											
.....Police		\$2,321,969	\$2,323,077	\$2,419,590	\$2,497,116	\$2,595,223	\$2,589,190	\$2,935,730	\$3,326,071	\$390,341	13.30%
.....Fire operating/service d'incendie		\$1,813,179	\$1,807,144	\$1,901,273	\$1,880,219	\$2,029,114	\$2,124,097	\$2,263,991	\$2,599,868	\$335,877	14.84%
.....Water cost/coût de l'eau		\$927,000	\$927,000	\$952,000	\$952,000	\$977,000	\$977,000	\$1,002,000	\$1,027,000	\$25,000	2.50%
.....Emergency measures/medures d'urgence		\$6,440	\$4,628	\$8,100	\$4,970	\$8,100	\$4,811	\$8,100	\$6,600	(\$1,500)	-18.52%
.....Other/autre		\$341,427	\$323,050	\$356,297	\$367,187	\$398,610	\$400,490	\$479,234	\$487,421	\$8,187	1.71%
Transportation/transport		\$3,175,969	\$3,067,161	\$3,136,547	\$3,123,456	\$3,575,406	\$3,631,766	\$4,062,767	\$4,555,554	\$492,787	12.13%
Environment health/hygiène		\$552,000	\$549,551	\$615,138	\$634,595	\$682,000	\$676,063	\$736,000	\$781,800	\$45,800	6.20%
Public health/santé publique											
Enviroment development/urbanisme		\$1,548,551	\$1,844,612	\$1,787,758	\$1,517,966	\$1,931,216	\$1,822,472	\$2,287,347	\$2,374,059	\$86,712	3.79%
Recreation & culture/loisirs & culture		\$4,053,157	\$3,826,703	\$4,887,492	\$4,682,421	\$4,447,746	\$4,141,866	\$5,144,107	\$5,722,580	\$578,473	11.25%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$3,845,719	\$3,838,593	\$5,039,244	\$4,881,366	\$6,925,698	\$6,802,929	\$7,203,182	\$7,397,294	\$194,112	2.69%
.....Transfers/transferts		\$961,964	\$1,089,418	\$961,025	\$831,220	\$979,366	\$1,466,945	\$1,041,599	\$954,073	(\$87,526)	-8.40%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$21,371,754	\$21,540,474	\$24,257,866	\$24,550,732	\$27,436,025	\$27,873,147	\$30,435,789	\$32,820,382	\$2,384,593	7.83%
SURPLUS/DEFICIT											
Debt cost ratio		17.99%		20.77%		25.24%		23.67%	22.54%		-4.77%
Net Budget/budget net		\$19,815,863		\$22,540,547		\$25,607,948		\$26,209,691	\$30,637,050	\$2,427,359	8.60%
Unconditional grant/subvention inconditionnelle		\$917,025		\$917,025		\$935,366		\$954,073	\$954,073		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$18,898,838		\$21,623,522		\$24,672,582		\$27,255,618	\$29,682,977	\$2,427,359	8.91%
Municipal tax base/assiette fiscale		\$1,231,274,876		\$1,408,790,282		\$1,577,026,648		\$1,742,129,657	\$1,897,282,008	\$155,152,349	8.91%
Tax rate/taux de taxe		\$1.5340		\$1.5349		\$1.5645		\$1.5645	\$1.5645	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Dieppe POPULATION: 18,565 Group: B Status: City/cité	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$3,359,333	\$3,398,175	\$3,520,128	\$3,557,532	\$3,648,919	\$3,776,800	\$3,790,883	\$3,959,593	\$168,710	4.45%
Sale of Sewerage services/Tarif du service d'égout	\$2,010,086	\$2,029,864	\$2,222,827	\$2,250,783	\$2,396,919	\$2,482,141	\$2,497,536	\$2,709,678	\$212,142	8.49%
Other sales of service/Autre ventes de service		\$64,811		\$62,117		\$108,190				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$927,000	\$927,000	\$952,000	\$952,000	\$977,000	\$977,000	\$1,002,000	\$1,027,000	\$25,000	2.50%
Frontage Fees/Frais de façade	\$4,000		\$4,000		\$4,000		\$4,000	\$4,000		
Other revenue from own sources/autres revenus - propre sources	\$135,000	\$62,208	\$140,000	\$73,709	\$138,900	\$113,065	\$147,299	\$181,720	\$34,421	23.37%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel		\$233,000		\$12,000		\$24,000				
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$34,217	\$34,217	\$236,505	\$236,505	\$262,355	\$262,355	\$372,891	\$861,715	\$488,824	131.09%
TOTAL	\$6,469,636	\$6,749,275	\$7,075,460	\$7,144,646	\$7,428,093	\$7,743,551	\$7,814,609	\$8,743,706	\$929,097	11.89%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$3,377,539	\$3,357,152	\$3,640,538	\$3,166,010	\$3,715,012	\$3,136,468	\$3,647,430	\$3,741,867	\$94,437	2.59%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$1,732,594	\$1,663,717	\$1,849,805	\$1,788,680	\$2,038,219	\$2,058,985	\$2,083,323	\$2,367,507	\$284,184	13.64%
Water System Debt Charges/Service de la dette pour service d'eau	\$927,000	\$955,491	\$1,093,066	\$1,090,470	\$1,148,757	\$1,129,379	\$1,511,139	\$2,058,039	\$556,900	36.85%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$338,000	\$349,257	\$445,131	\$445,595	\$472,145	\$454,404	\$512,517	\$506,093	(\$6,424)	-1.25%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$103,000		\$281,000		\$102,600				
Deficit from a previous year/Déficit d'une année précédente	\$58,303	\$58,303								
Other Fiscal services/Autres services financiers	\$36,200		\$46,920		\$53,960		\$60,200	\$60,200		
TOTAL	\$6,469,636	\$6,486,920	\$7,075,460	\$6,771,755	\$7,428,093	\$6,881,836	\$7,814,609	\$8,743,706	\$929,097	11.89%
SURPLUS/DEFICIT		\$262,355		\$372,891		\$861,715				
Water Rate:	\$392.00		\$392.00		\$392.00		\$392.00	\$392.00		
Sewer Rate:	\$235.00		\$248.00		\$258.00		\$258.00	\$268.00	\$10.00	3.88%
Combined Rate:	\$627.00		\$640.00		\$650.00		\$650.00	\$660.00	\$10.00	1.54%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Edmundston	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 16,643	Group: B	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Change
	Status: City/cité										
REVENUES/REVENUS											
Warrant/mandat		\$14,891,885	\$14,891,885	\$15,520,423	\$15,520,423	\$16,331,688	\$16,331,688	\$17,022,987	\$17,746,739	\$723,772	4.25%
Unconditional grant/subvention inconditionnelle		\$2,447,443	\$2,447,443	\$2,560,851	\$2,560,851	\$2,612,068	\$2,612,068	\$2,664,309	\$2,664,309		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$442,873	\$619,668	\$851,265	\$552,380	\$655,748	\$1,807,595	\$668,891	\$694,696	\$25,805	3.86%
Sale of services/vente de services		\$1,030,730	\$1,296,398	\$853,880	\$2,972,010	\$721,460	\$699,029	\$616,859	\$667,960	\$51,101	8.28%
Other revenue own source/autres revenus propres sources		\$326,073	\$620,589	\$304,539	\$2,408,261	\$341,692	\$2,042,131	\$319,086	\$308,543	(\$10,543)	-3.30%
Other unconditional transfers/autres transf. Inconditionnels								\$69,584	\$82,281	\$12,697	18.25%
Cond. transfers other sources/transf. cond. autres sources		\$47,000		\$224,080		\$17,000		\$16,600	\$86,100	\$71,500	430.72%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$1,529,144	\$1,346,142	\$1,852,239		\$1,711,300		\$1,942,641	\$1,734,592	(\$208,049)	-10.71%
.... PILT adjustment/ajustement PTLI		\$1,234	\$1,234	\$4,182	\$4,182	\$4,000	\$4,000	\$19,965	\$4,941	(\$15,024)	-75.25%
.... Surplus 2nd previous year/surplus d'avant-dernière année		\$4,013	\$4,013	\$2,723	\$2,723	\$7,917	\$7,917	\$2,125	\$11,870	\$9,545	449.18%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$20,720,395	\$21,227,372	\$21,974,172	\$24,020,850	\$22,402,873	\$23,304,428	\$23,343,027	\$24,003,831	\$660,804	2.83%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$2,526,226	\$3,018,810	\$2,586,708	\$3,138,114	\$2,978,910	\$3,515,160	\$2,941,259	\$2,949,587	\$8,328	0.28%
Protective services/services de protection											
.... Police		\$3,091,526	\$3,236,366	\$3,380,240	\$3,306,935	\$3,405,264	\$3,350,369	\$3,305,572	\$3,483,191	\$177,619	5.37%
.... Fire operating/service d'incendie		\$1,194,580	\$1,112,236	\$1,311,281	\$1,268,988	\$1,337,548	\$1,327,828	\$1,387,520	\$1,444,263	\$56,743	4.09%
.... Water cost/coût de l'eau		\$603,360	\$603,360	\$603,360	\$728,360	\$603,360	\$603,360	\$603,360	\$603,360		
.... Emergency measures/medures d'urgence				\$11,450		\$11,350	\$3,027	\$14,650	\$11,270	(\$3,380)	-23.07%
.... Other/autre		\$541,517	\$564,567	\$809,843	\$627,322	\$862,377	\$682,204	\$891,517	\$967,475	\$75,958	8.52%
Transportation/transport		\$5,297,341	\$4,607,389	\$5,817,080	\$4,977,707	\$5,708,514	\$4,992,201	\$5,907,644	\$5,955,590	\$47,946	0.81%
Environment health/hygiène		\$923,700	\$999,482	\$922,900	\$957,495	\$902,910	\$933,378	\$902,910	\$901,410	(\$1,500)	-0.17%
Public health/santé publique											
Enviroment development/urbanisme		\$952,398	\$1,439,156	\$878,018	\$1,468,251	\$940,546	\$1,501,937	\$1,080,884	\$1,154,843	\$93,959	8.66%
Recreation & culture/loisirs & culture		\$2,487,269	\$2,619,468	\$2,857,172	\$2,504,884	\$2,453,374	\$2,969,083	\$2,560,887	\$2,717,422	\$156,535	6.11%
Fiscal services/services financiers											
.... Debt cost/coût de la dette		\$2,802,498	\$2,483,678	\$2,646,122	\$2,571,150	\$2,943,341	\$2,957,029	\$3,266,824	\$3,315,420	\$48,596	1.49%
.... Transfers/transferts		\$500,000	\$490,069	\$150,000	\$2,425,987	\$255,379	\$457,184	\$500,000	\$500,000		
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$41,874		\$43,532						
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$20,720,395	\$21,219,455	\$21,974,172	\$24,018,725	\$22,402,873	\$23,292,758	\$23,343,027	\$24,003,831	\$660,804	2.83%
SURPLUS/DEFICIT											
Debt cost ratio		12.56%		12.04%		13.14%		13.99%	13.81%		-1.31%
Net Budget/budget net		\$17,339,328		\$18,081,274		\$18,943,758		\$19,687,276	\$20,411,048	\$723,772	3.68%
Unconditional grant/subvention inconditionnelle		\$2,447,443		\$2,560,851		\$2,612,068		\$2,664,309	\$2,664,309		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$14,891,885		\$15,520,423		\$16,331,688		\$17,022,987	\$17,746,739	\$723,772	4.25%
Municipal tax base/assiette fiscale		\$994,158,651		\$1,030,529,575		\$1,077,521,197		\$1,116,331,734	\$1,142,628,606	\$26,296,872	2.36%
Tax rate/taux de taxe		\$1.4979		\$1.5051		\$1.5157		\$1.5249	\$1.5532	\$0.0282	1.85%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Edmundston	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 16,643 Group: B Status: City/cité	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$2,475,270	\$2,377,471	\$2,667,009	\$2,526,799	\$2,880,767	\$2,947,884	\$3,242,693	\$3,086,762	(\$155,931)	-4.81%
Sale of Sewerage services/Tarif du service d'égout	\$1,530,840	\$1,453,591	\$1,802,590	\$1,589,101	\$1,686,782	\$1,712,673	\$1,913,452	\$1,870,207	(\$43,245)	-2.26%
Other sales of service/Autres ventes de service	\$13,500		\$12,700		\$13,400		\$14,000	\$14,000		
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$603,360	\$603,360	\$603,360	\$728,360	\$603,360	\$603,360	\$603,360	\$603,360		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$36,900	\$76,663	\$30,364	\$73,396	\$28,500	\$112,692	\$30,873	\$35,500	\$4,627	14.99%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts	\$3,773	\$3,776	\$2,215	\$2,215						
Surplus from previous year/Excédents d'année précédente	\$4,663,643	\$4,514,861	\$5,118,238	\$4,919,871	\$5,212,809	\$5,376,609	\$5,804,378	\$5,609,829	(\$194,549)	-3.35%
TOTAL										
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$2,057,163	\$2,172,018	\$2,441,123	\$2,265,949	\$2,311,110	\$2,407,247	\$2,538,036	\$2,565,577	\$27,541	1.09%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$1,321,602	\$1,472,957	\$1,519,893	\$1,563,960	\$1,571,044	\$1,641,028	\$1,539,656	\$1,724,974	\$185,318	12.04%
Water System Debt Charges/Service de la dette pour service d'eau	\$530,185	\$510,470	\$635,805	\$610,225	\$665,716	\$647,945	\$705,307	\$704,744	(\$563)	-0.08%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$421,185	\$397,604	\$388,597	\$373,273	\$451,546	\$443,535	\$477,559	\$471,653	\$94	0.02%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$283,508	\$63,567	\$102,820	\$173,392	\$52,548	\$87,791	\$419,414	\$88,957	(\$330,457)	-78.79%
Deficit from a previous year/Déficit d'une année précédente					\$130,845	\$130,845	\$93,406	\$12,649	(\$80,757)	-86.46%
Other Fiscal services/Autres services financiers	\$50,000	\$29,090	\$30,000	\$26,478	\$30,000	\$30,867	\$31,000	\$35,275	\$4,275	13.79%
TOTAL	\$4,663,643	\$4,645,706	\$5,118,238	\$5,013,277	\$5,212,809	\$5,389,258	\$5,804,378	\$5,609,829	(\$194,549)	-3.35%
SURPLUS/DEFICIT		(\$130,845)		(\$93,406)		(\$12,649)				
Water Rate:	\$268.00		\$298.00		\$329.00		\$358.00	\$358.00		
Sewer Rate:	\$176.00		\$198.00		\$219.00		\$240.00	\$240.00		
Combined Rate:	\$444.00		\$496.00		\$548.00		\$598.00	\$598.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Fredericton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 50,535	Group: A	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET [diminution]	augmentation Changement	% Changement
Status: City/cité											
REVENUES/REVENUS											
Warrant/mandat		\$54,528,990	\$54,528,990	\$58,798,054	\$58,798,054	\$63,824,275	\$63,824,275	\$68,427,947	\$73,881,735	\$5,453,788	7.97%
Unconditional grant/subvention inconditionnelle		\$5,590,504	\$5,590,504	\$5,590,504	\$5,590,504	\$5,702,314	\$5,702,314	\$5,816,360	\$5,816,360		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$616,355	\$626,806	\$633,524	\$664,009	\$670,524	\$856,964	\$803,358	\$860,739	\$57,381	7.14%
Sale of services/vente de services		\$3,304,840	\$2,390,269	\$3,429,290	\$4,205,700	\$3,873,860	\$3,577,563	\$4,246,400	\$4,840,175	\$593,775	13.98%
Other revenue own source/autres revenus propres sources		\$2,400,158	\$4,030,492	\$2,525,604	\$2,916,426	\$2,534,681	\$3,691,513	\$2,893,845	\$2,743,556	\$49,711	1.85%
Other unconditional transfers/autres transf. Inconditionnels			\$102,445								
Cond. transfers other sources/transf. cond. autres sources		\$162,222	\$420,492	\$174,394	\$468,337	\$179,522	\$490,233	\$181,115	\$181,390	\$275	0.15%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$3,025,521		\$4,595,343		\$5,963,785				
.....PILT adjustment/ajustement PTLI				\$9,070	\$9,070	\$19,045	\$19,045	\$29,917	\$77,300	\$47,383	158.38%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$425,101	\$425,101	\$264,339	\$264,339	\$260,204	\$260,204	\$246,624	\$307,046	\$60,422	24.50%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$67,028,170	\$71,140,620	\$71,424,779	\$77,511,782	\$77,064,425	\$84,385,896	\$82,445,566	\$88,708,301	\$8,262,735	7.60%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$17,114,849	\$14,796,086	\$18,214,931	\$14,125,967	\$17,250,762	\$16,267,650	\$19,240,206	\$18,747,241	(\$492,965)	-2.56%
Protective services/services de protection											
.....Police		\$9,051,616	\$9,149,057	\$9,263,271	\$10,378,823	\$10,975,598	\$11,519,884	\$12,211,835	\$13,087,107	\$855,272	7.00%
.....Fire operating/service d'incendie		\$8,140,585	\$8,261,477	\$8,158,113	\$8,198,417	\$8,438,345	\$8,445,508	\$8,521,782	\$10,106,023	\$1,584,241	18.59%
.....Water cost/coût de l'eau		\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612		
.....Emergency measures/medures d'urgence											
.....Other/autre		\$554,989	\$219,375	\$619,384	\$91,013	\$672,892	\$333,488	\$889,338	\$695,145	\$25,807	3.86%
Transportation/transport		\$10,070,932	\$9,924,324	\$10,860,012	\$11,129,699	\$12,144,637	\$11,586,711	\$11,959,859	\$13,226,276	\$1,266,417	10.59%
Environment health/hygiène		\$1,844,670	\$1,858,718	\$1,798,851	\$1,862,543	\$2,013,850	\$2,023,875	\$2,085,790	\$2,138,650	\$72,860	3.53%
Public health/santé publique		\$33,995	\$4,589	\$37,056	\$5,481	\$40,118	\$5,656	\$41,121	\$42,765	\$1,644	4.00%
Enviroment development/urbanisme		\$4,210,794	\$5,575,477	\$4,568,495	\$5,977,442	\$5,356,580	\$6,488,851	\$5,527,599	\$5,675,357	\$147,758	2.67%
Recreation & culture/loisirs & culture		\$3,565,578	\$3,995,589	\$3,878,647	\$4,228,046	\$4,652,879	\$4,709,483	\$4,602,800	\$5,009,720	\$406,920	8.84%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$435,000	\$40,779	\$875,000	\$1,075,454	\$2,425,988	\$893,846	\$4,708,441	\$6,306,763	\$1,598,322	33.95%
.....Transfers/transferts		\$10,981,261	\$16,031,022	\$12,150,405	\$19,191,661	\$12,092,164	\$20,698,795	\$11,896,183	\$12,692,642	\$796,459	6.70%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$23,309	\$23,309				\$111,491				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$67,028,170	\$70,880,416	\$71,424,779	\$77,265,158	\$77,064,425	\$84,078,850	\$82,445,566	\$88,708,301	\$8,262,735	7.60%
SURPLUS/DEFICIT											
Debt cost ratio		0.85%		1.23%		3.15%		5.71%	7.11%		24.49%
Net Budget/budget net		\$60,119,494		\$64,388,558		\$69,526,589		\$74,244,307	\$79,698,095	\$5,453,788	7.35%
Unconditional grant/subvention inconditionnelle		\$5,590,504		\$5,590,504		\$5,702,314		\$5,816,360	\$5,816,360		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$54,528,990		\$58,798,054		\$63,824,275		\$68,427,947	\$73,881,735	\$5,453,788	7.97%
Municipal tax base/assiette fiscale		\$3,906,904,494		\$4,178,933,263		\$4,536,560,139		\$4,886,745,536	\$5,252,355,062	\$385,609,526	7.92%
Tax rate/taux de taxe		\$1.3957		\$1.4070		\$1.4089		\$1.4080	\$1.4068	\$0.0006	0.04%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Fredericton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 50,535 Group: A Status: City/cité	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$4,870,800		\$4,968,712		\$5,103,300		\$5,291,225	\$5,549,603	\$258,378	4.88%
Sale of Sewerage services/Tarif du service d'égout	\$4,766,300		\$4,861,888		\$4,967,300		\$5,085,400	\$5,327,532	\$242,132	4.76%
Other sales of service/Autre ventes de service		\$9,744,164		\$9,989,905		\$10,277,982				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612	\$1,000,612		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$546,254	\$401,815	\$492,500	\$412,435	\$510,200	\$481,981	\$509,000	\$490,500	(\$18,500)	-3.63%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$1,809,823	\$1,887,821			\$2,525,206		(\$2,525,206)	-100.00%
TOTAL	\$11,183,966	\$11,146,591	\$13,133,535	\$13,290,773	\$11,581,412	\$11,760,575	\$14,411,443	\$12,368,247	(\$2,043,196)	-14.18%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$4,633,670	\$4,515,591	\$4,874,621	\$4,586,444	\$5,147,600	\$5,246,771	\$5,349,976	\$5,631,730	\$281,754	5.27%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$2,485,060	\$2,381,653	\$2,614,511	\$2,388,954	\$2,737,290	\$2,504,723	\$2,826,884	\$2,968,036	\$141,152	4.99%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égout					\$192,892	\$192,771	\$181,046	\$33,859	(\$147,187)	-81.30%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$2,518,370	\$3,033,256	\$5,644,403	\$3,790,169	\$3,172,855	\$5,188,780	\$6,053,537	\$2,031,377	(\$4,022,160)	-66.44%
Deficit from a previous year/Déficit d'une année précédente	\$1,546,866	\$1,546,866			\$330,775	\$330,775		\$1,703,245	\$1,703,245	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	\$11,183,966	\$11,477,366	\$13,133,535	\$10,765,567	\$11,581,412	\$13,463,820	\$14,411,443	\$12,368,247	(\$2,043,196)	-14.18%
SURPLUS/DEFICIT		(\$330,775)		\$2,525,206		(\$1,703,245)				
Water Rate:	\$292.00		\$292.00		\$292.00		\$292.00	\$306.00	\$14.00	4.79%
Sewer Rate:	\$292.00		\$292.00		\$292.00		\$292.00	\$306.00	\$14.00	4.79%
Combined Rate:	\$584.00		\$584.00		\$584.00		\$584.00	\$612.00	\$28.00	4.79%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 16,129										
Group: B										
Status: City/cité										
REVENUES/REVENUS										
Warrant/mandat	\$18,746,710	\$18,746,710	\$18,987,991	\$18,987,991	\$19,530,634	\$19,530,634	\$19,593,787	\$20,928,097	\$1,334,310	6.81%
Unconditional grant/subvention inconditionnelle	\$2,139,212	\$2,139,212	\$2,139,212	\$2,139,212	\$2,181,998	\$2,181,998	\$2,225,636	\$2,225,636		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$490,867	\$509,706	\$621,208	\$683,382	\$659,161	\$705,178	\$699,435	\$694,380	(\$5,055)	-0.72%
Sale of services/vente de services	\$586,750	\$503,956	\$606,950	\$519,441	\$565,923	\$526,332	\$523,415	\$741,643	\$218,228	41.69%
Other revenue own source/autres revenus propres sources	\$92,850	\$222,526	\$99,450	\$455,976	\$99,450	\$236,386	\$195,950	\$195,950		
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts	\$231,667	\$231,666	\$231,667	\$231,666	\$231,667	\$231,667	\$231,667	\$231,667		
.....PILT adjustment/ajustement PTLI	\$9,926				\$3,012	\$3,012	\$9,391	\$26,208	\$16,817	179.08%
.....Surplus 2nd previous year/surplus d'avant-dernière année	\$2,795	\$2,795	\$51,571	\$51,576	\$455	\$455	\$8,626	\$6,230	(\$2,396)	-27.78%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$22,300,577	\$22,356,571	\$22,738,049	\$23,069,224	\$23,272,298	\$23,415,660	\$23,487,907	\$25,049,811	\$1,561,904	6.65%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$2,029,140	\$2,120,269	\$2,174,337	\$2,266,352	\$2,241,091	\$2,297,228	\$2,345,281	\$2,071,589	(\$273,712)	-11.67%
Protective services/services de protection										
.....Police	\$3,813,629	\$4,031,811	\$3,943,217	\$3,744,115	\$4,118,071	\$3,963,714	\$4,285,990	\$4,453,085	\$187,095	4.39%
.....Fire operating/service d'incendie	\$1,862,652	\$1,856,404	\$1,727,605	\$1,662,923	\$1,765,119	\$1,703,959	\$1,800,731	\$1,917,235	\$116,504	6.47%
.....Water cost/coût de l'eau	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442		
.....Emergency measures/medures d'urgence	\$617,589	\$638,182	\$644,704	\$648,217	\$682,394	\$696,958	\$705,448	\$700,523	(\$4,923)	-0.70%
.....Other/autre	\$64,250	\$64,273	\$57,900	\$228,594	\$59,525	\$249,823	\$57,900	\$57,900		
Transportation/transport	\$4,386,789	\$4,606,820	\$4,494,762	\$4,453,152	\$4,827,889	\$4,872,984	\$4,974,722	\$5,405,322	\$430,600	8.66%
Environment health/hygiène	\$728,315	\$705,791	\$815,315	\$1,075,026	\$1,153,315	\$1,164,254	\$1,176,315	\$1,203,521	\$27,206	2.31%
Public health/santé publique										
Enviroment development/urbanisme	\$814,823	\$716,056	\$764,613	\$840,278	\$761,389	\$754,726	\$840,822	\$876,131	\$35,309	4.20%
Recreation & culture/loisirs & culture	\$2,976,898	\$3,059,300	\$2,986,070	\$2,983,386	\$3,116,110	\$3,240,395	\$3,140,920	\$3,144,094	\$3,174	0.10%
Fiscal services/services financiers										
.....Debt cost/coût de la dette	\$2,304,050	\$2,175,640	\$2,507,554	\$2,408,926	\$2,544,771	\$2,436,956	\$2,587,704	\$2,777,200	\$189,496	7.32%
.....Transfers/transferts	\$2,073,000	\$1,264,117	\$1,927,923	\$2,255,579	\$1,371,182	\$1,398,991	\$962,634	\$1,813,789	\$851,155	86.42%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$488,211	\$64,607	\$64,608						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$22,300,577	\$22,356,116	\$22,738,049	\$23,069,598	\$23,272,298	\$23,409,430	\$23,487,907	\$25,049,811	\$1,561,904	6.65%
SURPLUS/DEFICIT		\$455		\$8,626		\$8,230				
Debt cost ratio	10.33%		11.03%		10.93%		11.02%	11.09%		0.63%
Net Budget/budget net	\$20,885,922		\$21,127,203		\$21,712,630		\$21,819,423	\$23,153,733	\$1,334,310	6.12%
Unconditional grant/subvention inconditionnelle	\$2,139,212		\$2,139,212		\$2,181,998		\$2,225,636	\$2,225,636		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$18,746,710		\$18,987,991		\$19,530,634		\$19,593,787	\$20,928,097	\$1,334,310	6.81%
Municipal tax base/assiette fiscale	\$1,215,956,860		\$1,202,536,055		\$1,237,002,532		\$1,241,303,503	\$1,254,530,481	\$13,226,978	1.07%
Tax rate/taux de taxe	\$1.5417		\$1.5790		\$1.5789		\$1.5785	\$1.6682	\$0.0897	5.68%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Miramichi	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 18,129 Group: B Status: City/cité	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$1,730,334	\$1,764,982	\$1,751,860	\$1,772,841	\$1,751,860	\$1,665,576	\$1,751,860	\$1,729,049	(\$22,811)	-1.30%
Sale of Sewerage services/Tarif du service d'égout	\$2,775,242	\$2,872,696	\$2,847,034	\$2,934,007	\$2,847,034	\$2,897,082	\$2,847,034	\$2,870,621	\$23,587	0.83%
Other sales of service/Autre ventes de service	\$90,000	\$86,273	\$12,000	\$55,090	\$12,000	\$93,403	\$12,000	\$30,000	\$18,000	150.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442	\$629,442		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$335,500	\$324,260	\$282,500	\$336,117	\$291,764	\$339,524	\$267,764	\$319,964	\$52,200	19.49%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente					\$8,192	\$8,192		\$3,760	\$3,760	100.00%
TOTAL	\$5,560,518	\$5,677,653	\$5,522,836	\$5,727,497	\$5,540,292	\$5,633,219	\$5,508,100	\$5,582,836	\$74,736	1.36%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$1,720,080	\$1,762,938	\$1,754,443	\$1,632,112	\$1,781,136	\$1,802,866	\$1,871,896	\$1,871,266	(\$630)	-0.03%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$742,644	\$695,704	\$766,598	\$681,302	\$805,037	\$760,561	\$854,462	\$872,206	\$17,744	2.08%
Water System Debt Charges/Service de la dette pour service d'eau	\$620,873	\$582,149	\$691,407	\$613,911	\$838,805	\$796,390	\$587,594	\$744,249	\$156,655	26.66%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$2,241,473	\$2,062,890	\$2,283,712	\$2,270,379	\$1,938,358	\$1,914,642	\$1,955,756	\$1,752,469	(\$203,287)	-10.39%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$15,000	\$365,000	\$115,000	\$330,000	\$115,000	\$355,000	\$300,102	\$54,280	(\$245,822)	-81.91%
Deficit from a previous year/Déficit d'une année précédente	\$200,780	\$200,780	\$200,042	\$200,039			\$246		(\$246)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	\$5,540,850	\$5,669,461	\$5,811,202	\$5,727,743	\$5,478,336	\$5,629,459	\$5,570,056	\$5,294,470	(\$275,586)	-4.95%
SURPLUS/DEFICIT	\$19,668	\$8,192	(\$288,366)	(\$246)	\$61,956	\$3,760	(\$61,956)	\$288,366		
Water Rate:	\$256.00		\$256.00		\$256.00		\$256.00	\$256.00		
Sewer Rate:	\$362.00		\$362.00		\$362.00		\$362.00	\$362.00		
Combined Rate:	\$618.00		\$618.00		\$618.00		\$618.00	\$618.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Moncton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 64,128	Group: A	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	% Change
Status: City/cité									[diminution]	Changement	
REVENUES/REVENUS											
Warrant/mandat		\$66,100,473	\$66,100,473	\$72,341,733	\$72,341,733	\$78,146,584	\$78,146,584	\$85,397,488	\$92,014,661	\$6,617,193	7.75%
Unconditional grant/subvention inconditionnelle		\$10,879,592	\$10,879,592	\$11,142,942	\$11,142,942	\$11,365,801	\$11,365,801	\$11,593,117	\$11,593,117		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$880,600	\$868,471	\$889,413	\$1,056,096	\$978,221	\$1,086,049	\$993,341	\$1,019,116	\$25,775	2.59%
Sale of services/vente de services		\$3,633,791	\$3,638,533	\$3,680,127	\$3,709,094	\$3,847,795	\$3,712,816	\$6,725,350	\$7,270,620	\$545,270	8.11%
Other revenue own source/autres revenus propres sources		\$2,040,386	\$3,418,878	\$2,138,487	\$3,167,577	\$2,157,313	\$2,320,495	\$2,217,355	\$2,300,416	\$83,061	3.75%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$20,000		\$270,163			\$124,930		(\$124,930)	-100.00%
.....PILT adjustment/ajustement PTLI						\$18,667	\$18,667	\$41,247	\$14,446	(\$26,801)	-64.96%
.....Surplus 2nd previous year/surplus d'avant-dernière année						\$165,538	\$165,538	\$431,422		(\$431,422)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$83,534,844	\$84,925,947	\$90,192,702	\$91,687,605	\$96,679,919	\$96,815,950	\$107,524,250	\$114,212,398	\$6,688,146	6.22%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$9,866,987	\$10,034,016	\$11,177,798	\$11,519,746	\$12,256,432	\$12,265,970	\$13,025,187	\$13,486,755	\$461,568	3.54%
Protective services/services de protection											
.....Police		\$14,766,812	\$14,801,902	\$15,445,035	\$15,525,801	\$16,482,005	\$16,431,933	\$17,477,306	\$18,626,888	\$1,149,582	6.58%
.....Fire operating/service d'incendie		\$9,771,174	\$9,461,590	\$10,143,800	\$10,027,226	\$10,445,837	\$10,444,831	\$11,105,105	\$11,322,597	\$217,492	1.96%
.....Water cost/coût de l'eau		\$1,615,246	\$1,452,359	\$1,776,308	\$1,658,426	\$2,118,634	\$2,160,474	\$2,200,687	\$2,493,621	\$292,934	13.31%
.....Emergency measures/medures d'urgence		\$7,928		\$7,928		\$20,428		\$18,186	\$8,186	(\$10,000)	-54.99%
.....Other/autre		\$1,003,592	\$991,244	\$1,219,933	\$1,240,101	\$1,333,949	\$1,232,679	\$1,485,702	\$1,655,808	\$170,106	11.45%
Transportation/transport		\$14,549,060	\$12,778,427	\$16,985,621	\$14,251,336	\$19,039,825	\$17,067,938	\$22,930,218	\$22,886,755	(\$43,463)	-0.19%
Environment health/hygiène		\$2,304,029	\$2,213,090	\$2,412,520	\$2,543,776	\$2,596,108	\$2,685,267	\$2,781,118	\$2,987,294	\$206,176	7.41%
Public health/santé publique											
Enviroment development/urbanisme		\$2,537,376	\$2,799,479	\$3,103,525	\$3,347,879	\$3,870,805	\$3,840,647	\$4,333,101	\$4,103,632	(\$229,469)	-5.30%
Recreation & culture/loisirs & culture		\$11,800,747	\$12,924,349	\$12,754,740	\$13,214,215	\$13,525,500	\$14,307,591	\$14,691,841	\$15,485,027	\$793,186	5.40%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$13,223,189	\$12,791,981	\$14,357,528	\$13,915,192	\$14,763,398	\$14,746,012	\$16,850,799	\$17,349,465	\$498,666	2.96%
.....Transfers/transferts		\$253,536	\$2,615,498	\$221,533	\$2,631,050	\$225,000	\$2,002,924	\$625,000	\$3,436,252	\$2,811,252	449.80%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$40,480	\$101,764	\$33,222	\$828,222						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$1,794,710	\$1,794,710	\$553,213	\$553,213				\$370,116	\$370,116	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$83,534,844	\$84,780,409	\$90,192,702	\$91,256,183	\$96,679,919	\$97,186,066	\$107,524,250	\$114,212,398	\$6,688,146	6.22%
SURPLUS/DEFICIT											
Debt cost ratio		15.83%		15.92%		15.27%		15.67%	15.19%		-3.07%
Net Budget/budget net		\$76,980,065		\$83,484,675		\$89,512,385		\$96,990,605	\$103,607,798	\$6,617,193	6.82%
Unconditional grant/subvention inconditionnelle		\$10,879,592		\$11,142,942		\$11,365,801		\$11,593,117	\$11,593,117		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$66,100,473		\$72,341,733		\$78,146,584		\$85,397,488	\$92,014,661	\$6,617,193	7.75%
Municipal tax base/assiette fiscale		\$4,000,028,567		\$4,377,714,569		\$4,728,991,497		\$5,167,775,360	\$5,576,120,148	\$408,344,788	7.90%
Tax rate/taux de taxe		\$1.6525		\$1.6525		\$1.6525		\$1.6525	\$1.6502	(\$0.0023)	-0.14%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Moncton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 64,128 Group: A Status: City/cité	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET		Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$13,350,300	\$12,547,479	\$13,564,800	\$12,974,379	\$13,472,400	\$12,793,290	\$14,175,850	\$14,598,300	\$422,450	2.98%
Sale of Sewerage services/Tarif du service d'égout	\$7,512,000	\$7,385,751	\$7,757,500	\$7,613,744	\$8,123,600	\$8,165,518	\$8,736,800	\$8,966,900	\$230,100	2.63%
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$1,615,246	\$1,452,359	\$1,776,308	\$1,658,426	\$2,118,634	\$2,160,474	\$2,200,687	\$2,493,621	\$292,934	13.31%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$395,000	\$490,250	\$443,000	\$353,640	\$368,100	\$560,560	\$412,100	\$510,100	\$98,000	23.78%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$1,346,356	\$1,346,356	\$787,112	\$787,112	\$753,449	\$753,449				
TOTAL	\$24,218,902	\$23,222,195	\$24,328,720	\$23,387,301	\$24,836,183	\$24,433,291	\$25,525,437	\$26,568,921	\$1,043,484	4.09%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$11,342,560	\$10,382,975	\$11,769,987	\$10,800,045	\$11,492,228	\$11,463,907	\$11,874,513	\$12,270,642	\$396,129	3.34%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$6,423,580	\$6,247,709	\$6,583,213	\$6,572,318	\$7,013,533	\$7,158,502	\$7,238,138	\$7,382,037	\$143,899	1.99%
Water System Debt Charges/Service de la dette pour service d'eau	\$4,108,914	\$4,070,681	\$4,395,495	\$4,493,707	\$4,595,956	\$4,689,093	\$4,012,402	\$4,907,937	\$895,535	22.32%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$1,645,565	\$1,617,381	\$1,645,253	\$1,733,140	\$2,047,521	\$2,117,331	\$2,018,475	\$2,166,403	\$147,928	7.33%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$150,000	\$150,000	\$150,000	\$150,000	\$20,000	\$20,000	\$20,000	\$150,000	\$130,000	650.00%
Deficit from a previous year/Déficit d'une année précédente							\$361,909	\$1,015,542	\$653,633	180.61%
Other Fiscal services/Autres services financiers										
TOTAL	\$23,670,619	\$22,468,746	\$24,543,948	\$23,749,210	\$25,169,238	\$25,448,833	\$25,525,437	\$27,892,561	\$2,367,124	9.27%
SURPLUS/DEFICIT	\$548,283	\$753,449	(\$215,228)	(\$361,909)	(\$333,055)	(\$1,015,542)		(\$1,323,640)		
Water Rate:	\$349.00		\$355.00		\$355.00		\$385.00	\$409.00	\$24.00	6.23%
Sewer Rate:	\$241.00		\$245.00		\$255.00		\$265.00	\$271.00	\$6.00	2.26%
Combined Rate:	\$590.00		\$600.00		\$610.00		\$650.00	\$680.00	\$30.00	4.62%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint John	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 68,043	Group: A	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET [diminution]	augmentation Changement	% Changement
Status: City/cité											
REVENUES/REVENUS											
Warrant/mandat		\$75,827,462	\$75,827,462	\$80,140,223	\$80,140,223	\$84,246,996	\$84,246,996	\$90,624,562	\$98,306,534	\$7,681,972	8.48%
Unconditional grant/subvention inconditionnelle		\$17,975,396	\$17,975,396	\$16,742,621	\$16,742,621	\$19,117,473	\$19,117,473	\$19,499,823	\$19,499,823		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$183,000		\$955,600		\$940,000	\$46,618	\$640,000	\$725,230	\$85,230	13.32%
Sale of services/vente de services		\$2,359,160	\$1,625,613	\$2,561,300	\$1,038,021	\$2,362,200	\$942,420	\$2,869,031	\$3,032,312	\$163,281	5.69%
Other revenue own source/autres revenus propres sources		\$2,588,000	\$3,867,725	\$2,809,500	\$5,962,617	\$3,984,000	\$6,870,489	\$2,951,500	\$3,785,819	\$814,319	27.59%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$380,000	\$543,221				\$315,404				
Conditional Transfer/transfers conditionnels					\$420,863						
Other transfers/autres transferts		\$1,419,000	\$1,332,000	\$1,412,000	\$1,347,000	\$1,391,000	\$1,337,000	\$1,464,000	\$1,596,400	\$132,000	9.02%
.....PILT adjustment/ajustement PTLI								\$59,839	\$14,431	(\$45,608)	-76.22%
.....Surplus 2nd previous year/surplus d'avant-dernière année								\$1,057,898		(\$1,057,898)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$100,712,018	\$101,171,417	\$106,621,244	\$107,651,345	\$112,041,669	\$112,876,400	\$119,166,653	\$126,939,949	\$7,773,296	6.52%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$10,426,493	\$10,694,774	\$11,466,009	\$10,771,467	\$11,482,315	\$11,405,656	\$12,663,663	\$13,520,586	\$856,923	6.77%
Protective services/services de protection											
.....Police		\$16,989,816	\$16,947,606	\$19,014,630	\$18,260,517	\$18,880,220	\$18,975,273	\$20,063,849	\$21,935,041	\$1,871,192	9.33%
.....Fire operating/service d'incendie		\$15,703,500	\$16,030,916	\$16,749,433	\$17,344,167	\$17,810,788	\$17,997,331	\$19,440,419	\$20,352,439	\$912,020	4.69%
.....Water cost/coût de l'eau		\$1,570,368	\$1,540,803	\$1,662,403	\$1,690,282	\$1,708,119	\$1,909,618	\$1,882,000	\$2,250,000	\$368,000	19.55%
.....Emergency measures/medures d'urgence		\$1,831,841	\$1,539,243	\$1,893,557	\$1,883,844	\$2,042,379	\$1,959,878	\$2,295,160	\$2,474,918	\$179,758	7.83%
.....Other/autre		\$1,284,720	\$1,228,289	\$1,347,760	\$1,331,769	\$1,398,095	\$1,368,433	\$1,680,400	\$1,684,420	\$4,020	0.24%
Transportation/transport		\$20,306,739	\$19,625,800	\$21,100,488	\$20,341,988	\$21,417,943	\$22,002,121	\$23,487,322	\$24,261,047	\$773,725	3.29%
Environment health/hygiène		\$3,304,777	\$3,409,851	\$3,380,349	\$3,168,309	\$3,189,262	\$3,151,196	\$3,624,979	\$5,269,163	\$1,644,184	45.36%
Public health/santé publique											
Enviroment developmen/urbanisme		\$8,494,380	\$8,085,195	\$8,902,370	\$8,210,657	\$9,432,378	\$9,095,870	\$9,920,103	\$10,254,769	\$334,666	3.37%
Recreation & culture/loisirs & culture		\$6,613,645	\$6,938,879	\$6,938,746	\$7,270,126	\$7,239,897	\$7,340,845	\$7,824,488	\$8,392,380	\$567,892	7.26%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$11,061,056	\$12,256,554	\$11,029,127	\$10,680,140	\$11,625,571	\$11,024,896	\$11,140,105	\$12,315,510	\$1,175,405	10.55%
.....Transfers/transferts		\$1,795,000	\$1,795,000	\$516,381	\$1,289,200	\$732,692	\$1,192,764	\$1,000,000		(\$1,000,000)	-100.00%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$1,534,594	\$1,129,313	\$2,930,000	\$3,660,990	\$5,038,075	\$5,455,876	\$4,144,165	\$4,160,384	\$16,219	0.39%
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$15,069	\$15,069	\$689,991	\$689,991	\$65,935	\$65,935		\$69,292	\$69,292	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$100,712,018	\$101,237,352	\$106,621,244	\$106,593,447	\$112,041,669	\$112,945,692	\$119,166,653	\$126,939,949	\$7,773,296	6.52%
SURPLUS/DEFICIT											
Debt cost ratio		10.98%	(\$65,935)		\$1,057,898		(\$69,292)				
Net Budget/budget net		\$93,802,858		\$98,882,844		\$103,364,469		\$110,124,385	\$117,806,357	\$7,681,972	6.98%
Unconditional grant/subvention inconditionnelle		\$17,975,396		\$16,742,621		\$19,117,473		\$19,499,823	\$19,499,823		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$75,827,462		\$80,140,223		\$84,246,996		\$90,624,562	\$98,306,534	\$7,681,972	8.48%
Municipal tax base/assiette fiscale		\$4,224,371,183		\$4,464,636,372		\$4,693,424,219		\$5,046,713,797	\$5,507,368,788	\$458,654,991	9.08%
Tax rate/taux de taxe		\$1.7950		\$1.7950		\$1.7950		\$1.7950	\$1.7850	(\$0.0100)	-0.56%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Saint John	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 68,043 Group: A Status: City/cité	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$12,165,417		\$12,391,151		\$13,179,026		\$13,179,026	\$13,378,112	\$199,086	1.51%
Sale of Sewerage services/Tarif du service d'égout	\$11,083,062	\$24,128,436	\$12,757,534		\$13,460,976		\$13,460,976	\$16,324,623	\$2,863,647	21.27%
Other sales of service/Autre ventes de service				\$24,922,022		\$26,269,058				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$1,570,388	\$1,540,863	\$1,662,403	\$1,690,282	\$1,708,119	\$1,909,618	\$1,882,000	\$2,250,000	\$368,000	19.55%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$225,000		\$225,000		\$225,000	\$962,024	\$225,000	\$225,000		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$127,309	\$42,311	\$75,411	\$75,411	\$62,345	\$62,345	\$113,659	\$11,822	(\$101,837)	-89.60%
TOTAL	\$25,171,176	\$25,711,610	\$27,111,499	\$26,687,715	\$28,635,466	\$29,203,045	\$28,860,661	\$32,189,557	\$3,328,896	11.53%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$8,272,996	\$7,337,491	\$9,089,778	\$10,583,486	\$9,423,615	\$10,470,591	\$9,990,413	\$10,359,948	\$369,535	3.70%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$6,077,433	\$6,820,233	\$6,270,700	\$4,664,370	\$6,318,609	\$6,316,777	\$6,335,397	\$6,937,377	\$601,980	9.50%
Water System Debt Charges/Service de la dette pour service d'eau	\$5,441,200	\$26,984	\$6,151,276	\$7,827,598	\$7,040,475	\$8,249,824	\$6,945,518	\$8,209,649	\$1,264,131	18.20%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$5,379,547	\$8,482,286	\$5,599,745	\$947,435	\$5,852,767	\$215,013	\$5,589,333	\$6,682,583	\$1,093,250	19.56%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$2,606,882		\$2,756,088		\$4,297,097				
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		\$45,621		\$43,469		\$61,069				
TOTAL	\$25,171,176	\$25,319,497	\$27,111,499	\$26,822,446	\$28,635,466	\$29,610,391	\$28,860,661	\$32,189,557	\$3,328,896	11.53%
SURPLUS/DEFICIT		\$392,113		(\$134,731)		(\$407,346)				
Water Rate:	\$276.00		\$299.00		\$316.00		\$316.00	\$374.00	\$58.00	18.35%
Sewer Rate:	\$332.00		\$359.00		\$380.00		\$380.00	\$456.00	\$76.00	20.00%
Combined Rate:	\$608.00		\$658.00		\$696.00		\$696.00	\$830.00	\$134.00	19.25%

TOWNS

VILLES



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Beresford	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,264	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$2,322,630		\$2,440,189	\$2,440,189	\$2,545,238	\$2,545,238	\$2,828,252	\$3,218,448	\$390,196	13.80%
Unconditional grant/subvention inconditionnelle		\$515,752		\$579,489	\$579,489	\$591,079	\$591,079	\$602,900	\$602,900		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$68,508		\$78,653	\$75,441	\$79,457	\$75,363	\$71,445	\$73,447	\$2,002	2.80%
Sale of services/vente de services		\$90,994		\$64,200	\$59,818	\$76,320	\$73,473	\$76,750	\$76,266	(\$484)	-0.63%
Other revenue own source/autres revenus propres sources		\$1,050		\$400	\$6,820	\$350	\$27,695	\$18,078	\$18,328	\$250	1.38%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$3,450		\$3,900		\$6,360		\$3,500	\$3,500		
Conditional Transfer/transfers conditionnels		\$33,249		\$5,473		\$2,500		\$5,000	\$55,000	\$50,000	1000.00%
Other transfers/autres transferts											
PILT adjustment/ajustement PTLI						\$55	\$55	\$2,790	\$859	(\$1,931)	-69.21%
Surplus 2nd previous year/surplus d'avant-dernière année								\$48,197		(\$48,197)	-100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$3,035,633		\$3,172,304	\$3,163,757	\$3,301,359	\$3,312,903	\$3,656,912	\$4,048,748	\$391,836	10.71%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$391,866		\$410,274	\$416,905	\$422,711	\$402,586	\$522,242	\$696,475	\$174,233	33.36%
Protective services/services de protection											
Police		\$744,493		\$774,184	\$774,184	\$827,024	\$845,644	\$893,196	\$917,407	\$24,211	2.71%
Fire-operating/service d'incendie		\$68,246		\$70,481	\$65,657	\$83,930	\$73,078	\$81,314	\$86,100	\$6,786	8.35%
Water cost/coût de l'eau						\$88,000	\$88,000	\$200,000	\$200,000		
Emergency measures/medures d'urgence		\$150									
Other/autre		\$25,688		\$25,688	\$26,633	\$26,688	\$25,754	\$26,711	\$27,316	\$605	2.26%
Transportation/transport		\$607,627		\$648,841	\$627,248	\$653,896	\$653,732	\$681,020	\$699,833	\$18,813	2.76%
Environment health/hygiène		\$187,252		\$218,135	\$191,316	\$178,196	\$172,262	\$176,804	\$182,808	\$6,004	3.40%
Public health/santé publique											
Enviroment development/urbanisme		\$52,722		\$54,494	\$60,958	\$75,680	\$64,251	\$81,602	\$84,203	\$2,601	3.19%
Recreation & culture/loisirs & culture		\$357,149		\$318,132	\$300,882	\$339,393	\$324,952	\$372,217	\$410,745	\$38,528	10.35%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$574,933		\$579,552	\$579,254	\$539,316	\$545,990	\$601,806	\$657,555	\$55,749	9.26%
Transfers/transferts		\$10,000				\$20,000	\$20,000	\$20,000	\$82,000	\$62,000	310.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$192	\$192		\$52,437				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$15,507		\$72,331	\$72,331	\$46,525	\$46,523		\$2,306	\$2,306	100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$3,035,633		\$3,172,304	\$3,115,560	\$3,301,359	\$3,315,209	\$3,656,912	\$4,048,748	\$391,836	10.71%
SURPLUS/DEFICIT											
Debt cost ratio		18.94%		18.27%		16.34%		16.46%	16.24%		-1.31%
Net Budget/budget net		\$2,838,382		\$3,019,678		\$3,136,317		\$3,431,152	\$3,821,348	\$390,196	11.37%
Unconditional grant/subvention inconditionnelle		\$515,752		\$579,489		\$591,079		\$602,900	\$602,900		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,322,630		\$2,440,189		\$2,545,238		\$2,828,252	\$3,218,448	\$390,196	13.80%
Municipal tax base/assiette fiscale		\$149,853,077		\$156,452,443		\$163,175,161		\$181,317,097	\$206,332,263	\$25,015,166	13.80%
Tax rate/taux de taxe		\$1.5499		\$1.5597		\$1.5598		\$1.5598	\$1.5598	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Beresford	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,264 Group: E Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$516,403		\$624,854		\$709,752		\$725,823	\$786,961	\$61,138	8.42%
Sale of Sewerage services/Tarif du service d'égout	\$380,448	\$873,514	\$457,958		\$435,009		\$444,860	\$482,331	\$37,471	8.42%
Other sales of service/Autres ventes de service	\$9,500	\$11,130	\$9,600	\$1,070,515	\$24,600	\$1,197,359	\$23,275	\$24,540	\$1,265	5.44%
Water Supply for Fire Protection/Approvisionnement en eau - incendies					\$88,000	\$88,000	\$200,000	\$200,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$8,050	\$8,440	\$7,350	\$8,754	\$7,850	\$7,191	\$7,350	\$7,350		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente										
TOTAL	\$914,401	\$893,084	\$1,099,762	\$1,079,269	\$1,265,211	\$1,292,550	\$1,401,308	\$1,501,182	\$99,874	7.13%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$543,203	\$623,322	\$647,331	\$655,267	\$779,558	\$818,889	\$920,464	\$912,131	(\$8,333)	-0.91%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$258,415	\$279,920	\$303,263	\$336,671	\$332,301	\$345,000	\$342,086	\$419,367	\$77,281	22.59%
Water System Debt Charges/Service de la dette pour service d'eau	\$340	\$1,971	\$5,520	\$5,096	\$14,644	\$23,017	\$16,010	\$22,500	\$6,490	40.54%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$70,083	\$69,661	\$75,639	\$71,341	\$4,240	\$1,673	\$5,900	\$12,684	\$6,784	114.98%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve								\$46,300	\$46,300	100.00%
Deficit from a previous year/Déficit d'une année précédente	\$33,940	\$33,941	\$61,065	\$88,192	\$99,095	\$115,731	\$77,298	\$11,760	(\$65,538)	-84.79%
Other Fiscal services/Autres services financiers	\$8,420		\$6,944		\$35,373		\$39,550	\$76,440	\$36,890	93.27%
TOTAL	\$914,401	\$1,008,815	\$1,099,762	\$1,156,567	\$1,265,211	\$1,304,310	\$1,401,308	\$1,501,182	\$99,874	7.13%
SURPLUS/DEFICIT		(\$115,731)		(\$77,298)		(\$11,760)				
Water Rate:	\$300.00		\$360.00		\$415.00		\$421.00	\$421.00		
Sewer Rate:	\$192.00		\$240.00		\$245.00		\$251.00	\$251.00		
Combined Rate:	\$492.00		\$600.00		\$660.00		\$672.00	\$672.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Bouctouche	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,383	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$1,424,785	\$1,424,785	\$1,516,887	\$1,516,887	\$1,597,451	\$1,597,451	\$1,685,090	\$1,819,056	\$133,966	7.95%
Unconditional grant/subvention inconditionnelle		\$170,736	\$170,736	\$170,736	\$170,736	\$174,151	\$174,151	\$177,634	\$177,634		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$132,615	\$137,030	\$146,164	\$160,517	\$163,726	\$153,275	\$158,258	\$143,789	(\$14,469)	-9.14%
Sale of services/vente de services		\$100,000	\$168,996	\$151,973	\$168,725	\$122,000	\$197,682	\$137,000	\$153,000	\$16,000	11.68%
Other revenue own source/autres revenus propres sources		\$54,350	\$182,753	\$49,117	\$118,521	\$46,150	\$149,350	\$46,150	\$60,500	\$14,350	31.09%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$146,408		\$41,450		\$67,308				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI		\$2,074	\$2,074	\$301	\$301				\$207	\$207	100.00%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$467	\$467	\$19,146	\$19,146			\$17,557	\$44,074	\$26,517	151.03%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,885,027	\$2,233,249	\$2,054,324	\$2,196,283	\$2,103,478	\$2,339,217	\$2,221,689	\$2,398,260	\$176,571	7.95%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$306,963	\$397,820	\$355,225	\$475,393	\$377,545	\$514,582	\$385,537	\$436,195	\$50,658	13.14%
Protective services/services de protection											
.....Police		\$275,500	\$250,503	\$280,000	\$282,616	\$284,500	\$247,938	\$300,920	\$315,500	\$14,580	4.85%
.....Fire-operating/service d'incendie		\$94,680	\$128,124	\$141,030	\$129,364	\$125,330	\$108,168	\$115,830	\$120,030	\$4,200	3.63%
.....Water cost/coût de l'eau		\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417		
.....Emergency measures/medures d'urgence							\$6,235				
.....Other/autre		\$7,150	\$3,353	\$5,500	\$3,075	\$5,500	\$1,374	\$5,500	\$11,500	\$6,000	109.09%
Transportation/transport		\$429,500	\$388,791	\$416,477	\$426,399	\$456,430	\$444,165	\$504,625	\$551,800	\$47,175	9.35%
Environment health/hygiène		\$141,000	\$126,728	\$140,000	\$129,946	\$135,000	\$136,968	\$145,000	\$170,000	\$25,000	17.24%
Public health/santé publique											
Enviroment development/urbanisme		\$172,551	\$160,197	\$192,853	\$173,064	\$223,133	\$191,769	\$222,985	\$238,559	\$15,574	6.98%
Recreation & culture/loisirs & culture		\$196,250	\$317,507	\$222,979	\$235,597	\$226,658	\$281,994	\$256,810	\$272,100	\$15,290	5.95%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$138,136	\$106,298	\$134,014	\$133,826	\$134,033	\$133,390	\$135,083	\$113,270	(\$21,813)	-16.15%
.....Transfers/transferts		\$91,880	\$333,521	\$134,829	\$158,029	\$92,324	\$185,532	\$117,928	\$137,889	\$19,961	16.93%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$598	\$598	\$54		(\$54)	-100.00%
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$11,010	\$11,013				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,885,027	\$2,244,259	\$2,054,324	\$2,178,726	\$2,103,478	\$2,295,143	\$2,221,689	\$2,398,260	\$176,571	7.95%
SURPLUS/DEFICIT											
Debt cost ratio		7.33%	(\$11,010)		\$17,557		\$44,074				
Net Budget/budget net		\$1,595,521		\$1,687,623		\$1,771,602		\$1,862,724	\$1,996,690	\$133,966	7.19%
Unconditional grant/subvention inconditionnelle		\$170,736		\$170,736		\$174,151		\$177,634	\$177,634		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,424,785		\$1,516,887		\$1,597,451		\$1,685,090	\$1,819,056	\$133,966	7.95%
Municipal tax base/assiette fiscale		\$124,164,265		\$129,926,099		\$136,826,612		\$144,333,250	\$155,807,823	\$11,474,573	7.95%
Tax rate/taux de taxe		\$1.1475		\$1.1675		\$1.1675		\$1.1675	\$1.1675	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Bouctouche	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
POPULATION: 2,383 Group: E	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation	%
Status: Town/ville									[diminution]	Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$109,753	\$110,443	\$117,880	\$120,949	\$127,450	\$128,449	\$127,250	\$138,550	\$11,300	8.88%
Sale of Sewerage services/Tarif du service d'égout	\$226,687	\$228,363	\$240,120	\$243,540	\$267,000	\$273,222	\$267,000	\$285,300	\$18,300	6.85%
Other sales of service/Autre ventes de service	\$2,800	\$9,450	\$2,800	\$5,950	\$2,800	\$2,800	\$2,800	\$4,000	\$1,200	42.86%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417	\$31,417		
Frontage Fees/Frais de façade		\$1,000								
Other revenue from own sources/autres revenus - propre sources	\$14,000	\$19,918	\$14,000	\$26,034	\$13,000	\$18,710	\$13,000	\$8,200	(\$4,800)	-36.92%
Unconditional transfers/Transferts inconditionnel				\$2,434						
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$4,337	\$4,337	\$12,235	\$12,235				\$9,612	\$9,612	100.00%
TOTAL	\$388,994	\$404,928	\$418,452	\$442,559	\$441,667	\$454,598	\$441,467	\$477,079	\$35,612	8.07%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$137,572	\$115,283	\$145,089	\$153,067	\$152,306	\$112,716	\$151,132	\$176,089	\$24,957	16.51%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$215,915	\$198,611	\$247,629	\$229,196	\$227,006	\$166,531	\$207,382	\$215,171	\$7,789	3.76%
Water System Debt Charges/Service de la dette pour service d'eau	\$8,926	\$7,469	\$6,656	\$6,379	\$6,887	\$6,379	\$6,580	\$38,103	\$31,523	479.07%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$10,427	\$7,006	\$6,657	\$6,374	\$6,887	\$8,724	\$6,580	\$38,104	\$31,524	479.09%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$16,154	\$118,179	\$12,421	\$47,856	\$6,961	\$109,016	\$69,480	\$9,612	(\$59,868)	-86.17%
Deficit from a previous year/Déficit d'une année précédente					\$41,620	\$41,620	\$313		(\$313)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	\$388,994	\$446,548	\$418,452	\$442,872	\$441,667	\$444,986	\$441,467	\$477,079	\$35,612	8.07%
SURPLUS/DEFICIT		(\$41,620)		(\$313)		\$9,612				
Water Rate:	\$130.00		\$140.00		\$150.00		\$150.00	\$150.00		
Sewer Rate:	\$170.00		\$180.00		\$200.00		\$200.00	\$200.00		
Combined Rate:	\$300.00		\$320.00		\$350.00		\$350.00	\$350.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Caraquet	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION 4,156	Group: C Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$2,913,826	\$2,913,826	\$3,023,401	\$3,023,401	\$3,155,497	\$3,155,497	\$3,239,588	\$3,455,908	\$216,320	6.68%
Unconditional grant/subvention inconditionnelle		\$595,012	\$595,012	\$641,621	\$641,621	\$654,454	\$654,454	\$667,543	\$667,543		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$195,701	\$195,785	\$195,701	\$204,785	\$205,148	\$206,622	\$205,148	\$191,500	(\$13,648)	-6.65%
Sale of services/vente de services		\$111,505	\$179,980	\$105,300	\$188,112	\$112,000	\$198,408	\$128,700	\$133,150	\$4,450	3.46%
Other revenue own source/autres revenus propres sources		\$206,260	\$227,277	\$210,029	\$289,980	\$217,828	\$326,457	\$198,583	\$218,031	\$21,448	10.91%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$2,500	\$84,928	\$4,000	\$6,000	\$4,000	\$37,793	\$6,000	\$6,000		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
PILT adjustment/ajustement PTLI				\$27	\$27	\$3,675	\$3,675	\$1,535	\$855	(\$680)	-44.30%
Surplus 2nd previous year/surplus d'avant-dernière année		\$2,848	\$2,848	\$1,987	\$1,987	\$1,176	\$1,170	\$2,215		(\$2,215)	-100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$4,027,652	\$4,199,656	\$4,182,066	\$4,355,913	\$4,353,778	\$4,584,076	\$4,447,312	\$4,672,987	\$225,675	5.07%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$753,081	\$853,729	\$808,281	\$991,818	\$850,183	\$1,194,782	\$855,714	\$875,719	\$20,005	2.34%
Protective services/services de protection											
Police		\$758,270	\$757,198	\$797,350	\$741,373	\$821,138	\$791,556	\$810,159	\$831,035	\$20,876	2.58%
Fire operating/service d'incendie		\$111,699	\$103,846	\$118,670	\$106,083	\$119,005	\$88,375	\$119,350	\$123,863	\$4,513	3.78%
Water cost/coût de l'eau		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$85,000	\$69,000	\$69,000		
Emergency measures/medures d'urgence		\$5,500		\$5,500		\$5,500		\$5,500	\$5,500		
Other/autre		\$14,227	\$13,477	\$14,110	\$17,325	\$14,160	\$21,883	\$15,200	\$20,900	\$5,700	37.50%
Transportation/transport		\$769,402	\$730,998	\$788,334	\$778,260	\$809,425	\$805,381	\$833,734	\$895,022	\$61,288	7.35%
Environment health/hygiène		\$220,000	\$218,470	\$220,000	\$221,867	\$220,000	\$218,982	\$220,000	\$220,000		
Public health/santé publique											
Environment development/urbanisme		\$346,359	\$387,742	\$386,286	\$407,908	\$400,312	\$417,508	\$408,868	\$444,332	\$35,664	8.73%
Recreation & culture/loisirs & culture		\$469,904	\$472,577	\$474,078	\$480,305	\$483,511	\$507,304	\$512,517	\$538,705	\$26,188	5.11%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$502,189	\$503,695	\$492,457	\$489,871	\$529,713	\$500,731	\$549,168	\$548,549	(\$619)	-0.11%
Transfers/transferts			\$80,313		\$39,186	\$23,831		\$15,462		(\$15,462)	-100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$2,021	\$1,437	\$2,000	\$4,702	\$2,000	\$20,096	\$2,000	\$2,000		
Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
Deficit 2nd previous year(b)/déficit avant-dernière année(b)									\$67,522	\$67,522	100.00%
Other services/autres services								\$30,840	\$30,840		
TOTAL		\$4,027,652	\$4,198,480	\$4,182,066	\$4,353,698	\$4,353,778	\$4,651,598	\$4,447,312	\$4,672,987	\$225,675	5.07%
SURPLUS/DEFICIT											
Debt cost ratio		12.47%		11.78%		12.17%		12.35%	11.74%		-4.94%
Net Budget/budget net		\$3,508,838		\$3,665,022		\$3,809,951		\$3,907,131	\$4,123,451	\$216,320	5.54%
Unconditional grant/subvention inconditionnelle		\$595,012		\$641,621		\$654,454		\$667,543	\$667,543		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,913,826		\$3,023,401		\$3,155,497		\$3,239,588	\$3,455,908	\$216,320	6.68%
Municipal tax base/assiette fiscale		\$206,654,296		\$211,915,700		\$218,873,333		\$224,706,158	\$234,824,240	\$10,118,082	4.50%
Tax rate/taux de taxe		\$1.4100		\$1.4267		\$1.4417		\$1.4417	\$1.4717	\$0.0300	2.08%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Caraquet	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION 4,156 Group C Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$355,425	\$472,043	\$411,375	\$420,730	\$376,025	\$474,143	\$438,915	\$613,915	\$175,000	39.87%
Sale of Sewerage services/Tarif du service d'égout	\$729,880	\$739,393	\$744,880	\$773,230	\$801,280	\$805,786	\$814,262	\$681,010	(\$133,252)	-16.36%
Other sales of service/Autres ventes de service	\$6,000	\$15,985	\$6,000	\$7,230	\$6,000	\$11,060	\$6,000	\$6,000		
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$85,000	\$69,000	\$69,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$37,000	\$43,096	\$39,400	\$46,672	\$43,850	\$60,474	\$41,623	\$46,434	\$4,811	11.56%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$1,896	\$1,896	\$1,866	\$1,866	\$2,676	\$2,676	\$4,374		(\$4,374)	-100.00%
TOTAL	\$1,205,201	\$1,347,413	\$1,278,521	\$1,324,728	\$1,304,831	\$1,439,139	\$1,374,174	\$1,416,359	\$42,185	3.07%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$397,749	\$429,395	\$424,780	\$434,729	\$409,078	\$463,033	\$418,478	\$413,850	(\$4,628)	-1.11%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$496,818	\$614,381	\$528,230	\$573,529	\$530,102	\$638,648	\$557,919	\$595,670	\$37,751	6.77%
Water System Debt Charges/Service de la dette pour service d'eau	\$132,784	\$124,215	\$140,541	\$120,081	\$150,276	\$144,600	\$170,887	\$171,142	\$255	0.15%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$133,350	\$119,798	\$140,470	\$142,793	\$170,875	\$167,420	\$190,390	\$181,076	(\$9,314)	-4.89%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$8,000	\$14,736	\$8,000	\$1,283	\$8,000					
Deficit from a previous year/Déficit d'une année précédente								\$18,121	\$18,121	100.00%
Other Fiscal services/Autres services financiers	\$36,500	\$42,212	\$36,500	\$47,939	\$36,500	\$43,559	\$36,500	\$36,500		
TOTAL	\$1,205,201	\$1,344,737	\$1,278,521	\$1,320,354	\$1,304,831	\$1,457,260	\$1,374,174	\$1,416,359	\$42,185	3.07%
SURPLUS/DEFICIT		\$2,676		\$4,374		(\$18,121)				
Water Rate	\$110.00		\$115.00		\$120.00		\$125.00	\$210.00	\$85.00	68.00%
Sewer Rate	\$240.00		\$245.00		\$250.00		\$255.00	\$210.00	(\$45.00)	-17.65%
Combined Rate	\$350.00		\$360.00		\$370.00		\$380.00	\$420.00	\$40.00	10.53%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Dalhousie	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION 3,676	Group B Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$4,815,950	\$4,815,950	\$4,791,707	\$4,791,707	\$4,967,388	\$4,967,388	\$5,066,322	\$4,721,406	(\$344,916)	-6.81%
Unconditional grant/subvention inconditionnelle		\$689,056	\$689,056	\$689,056	\$689,056	\$702,837	\$702,837	\$716,894	\$716,894		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$94,780	\$95,781	\$99,295	\$99,306	\$99,306	\$96,796	\$99,197	\$101,660	\$2,463	2.48%
Sale of services/vente de services		\$113,040	\$122,433	\$124,825	\$135,313	\$132,225	\$133,614	\$143,025	\$152,100	\$9,075	6.35%
Other revenue own source/autres revenus propres sources		\$28,750	\$58,700	\$31,796	\$75,683	\$33,150	\$57,641	\$34,050	\$16,062	(\$17,988)	-52.83%
Other unconditional transfers/autres transf. Inconditionnels									\$165,350	\$165,350	100.00%
Cond. transfers other sources/transf. cond. autres sources		\$11,172	\$11,172	\$11,087	\$11,087	\$10,790	\$10,790	\$10,444	\$10,179	(\$265)	-2.54%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts					\$15,000				\$155,000	\$155,000	100.00%
PILT adjustment/ajustement PTLI		\$761	\$761	\$477	\$477				\$10,136	\$10,136	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année		\$10,157	\$10,157	\$13,051	\$13,051	\$13,815	\$13,815	\$4,770	\$17,368	\$12,598	264.11%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$5,763,666	\$5,804,010	\$5,761,294	\$5,830,680	\$5,959,511	\$5,984,881	\$6,074,702	\$6,066,155	(\$8,547)	-0.14%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$680,419	\$693,441	\$691,540	\$702,525	\$729,617	\$632,426	\$751,283	\$752,717	\$1,434	0.19%
Protective services/services de protection											
Police		\$724,542	\$809,064	\$670,042	\$761,793	\$691,922	\$693,973	\$810,794	\$716,070	(\$94,724)	-11.68%
Fire operating/service d'incendie		\$589,700	\$580,627	\$592,550	\$556,970	\$596,250	\$584,477	\$600,675	\$640,005	\$39,330	6.55%
Water cost/coût de l'eau		\$333,689	\$333,689	\$337,951	\$337,951	\$333,335	\$333,335	\$386,501	\$473,941	\$87,440	22.62%
Emergency measures/medures d'urgence						\$750	\$302	\$750	\$1,250	\$500	66.67%
Other/autre		\$12,500	\$12,443	\$12,500	\$12,583	\$13,000	\$12,497	\$13,000	\$13,000		
Transportation/transport		\$1,368,854	\$1,382,420	\$1,419,200	\$1,578,084	\$1,469,700	\$1,492,609	\$1,462,900	\$1,493,260	\$30,360	2.08%
Environment health/hygiène		\$254,035	\$241,730	\$244,100	\$234,853	\$242,600	\$234,218	\$252,912	\$244,000	(\$8,912)	-3.52%
Public health/santé publique											
Enviroment development/urbanisme		\$296,696	\$255,601	\$239,120	\$249,107	\$240,049	\$230,066	\$275,345	\$272,416	(\$2,929)	-1.06%
Recreation & culture/loisirs & culture		\$634,910	\$657,937	\$643,765	\$621,431	\$671,050	\$683,647	\$669,520	\$678,122	\$8,602	1.28%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$850,319	\$700,886	\$890,526	\$737,230	\$949,930	\$816,145	\$843,913	\$781,374	(\$62,539)	-7.41%
Transfers/transferts		\$20,000	\$122,357	\$20,000	\$33,383	\$20,000	\$52,510				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$1,308	\$1,308	\$7,109		(\$7,109)	-100.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$5,763,666	\$5,790,195	\$5,761,294	\$5,825,910	\$5,959,511	\$5,967,513	\$6,074,702	\$6,066,155	(\$8,547)	-0.14%
SURPLUS/DEFICIT											
Debt cost ratio		14.75%		15.46%		15.94%		13.89%	12.88%		-7.28%
Net Budget/budget net		\$5,505,006		\$5,480,763		\$5,870,225		\$5,783,216	\$5,438,300	(\$344,916)	-5.96%
Unconditional grant/subvention inconditionnelle		\$689,056		\$689,056		\$702,837		\$716,894	\$716,894		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$4,815,950		\$4,791,707		\$4,967,388		\$5,066,322	\$4,721,406	(\$344,916)	-6.81%
Municipal tax base/assiette fiscale		\$309,968,625		\$308,450,141		\$319,632,732		\$326,217,486	\$296,411,972	(\$29,805,514)	-9.14%
Tax rate/taux de taxe		\$1.5537		\$1.5535		\$1.5541		\$1.5531	\$1.5929	\$0.0398	2.56%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Dalhousie		2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 3,676 Group B		BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$744,452	\$733,347	\$716,020	\$725,212	\$742,960	\$756,777	\$797,111	\$931,737	\$134,626	16.89%
Sale of Sewerage services/Tarif du service d'égout		\$347,417	\$348,152	\$365,140	\$366,397	\$368,640	\$368,182	\$347,974	\$338,054	(\$9,920)	-2.85%
Other sales of service/Autre ventes de service		\$3,500	\$21,786	\$7,500	\$9,051	\$7,500	\$5,364	\$3,700	\$3,700		
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$333,689	\$333,689	\$337,951	\$337,951	\$333,335	\$333,335	\$386,501	\$473,941	\$87,440	22.62%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$22,500	\$27,189	\$22,500	\$29,910	\$20,500	\$35,111	\$23,000	\$29,000	\$6,000	26.09%
Unconditional transfers/Transferts inconditionnel							\$145,797				
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts									\$45,000	\$45,000	100.00%
Surplus from previous year/Excédents d'année précédente		\$20,014	\$20,014	\$16,316	\$16,316	\$22,802	\$22,802	\$38,508	\$25,168	(\$13,340)	-34.64%
TOTAL		\$1,471,572	\$1,484,177	\$1,465,427	\$1,484,837	\$1,495,737	\$1,667,368	\$1,596,794	\$1,846,600	\$249,806	15.64%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$909,200	\$900,613	\$892,500	\$863,446	\$913,900	\$957,081	\$956,200	\$1,093,600	\$137,400	14.37%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$171,080	\$174,294	\$183,150	\$184,775	\$190,100	\$182,738	\$190,219	\$192,999	\$2,780	1.46%
Water System Debt Charges/Service de la dette pour service d'eau		\$197,507	\$184,265	\$220,357	\$210,426	\$164,864	\$192,426	\$264,031	\$378,160	\$114,129	43.23%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$193,785	\$165,488	\$169,420	\$158,325	\$191,873	\$160,991	\$186,344	\$181,841	(\$4,503)	-2.42%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve			\$34,165		\$28,750	\$35,000	\$148,234				
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers			\$2,550		\$607		\$730				
TOTAL		\$1,471,572	\$1,461,375	\$1,465,427	\$1,446,329	\$1,495,737	\$1,642,200	\$1,596,794	\$1,846,600	\$249,806	15.64%
SURPLUS/DEFICIT			\$22,802		\$38,508		\$25,168				
Water Rate:		\$230.00		\$230.00		\$240.00		\$270.00	\$370.00	\$100.00	37.04%
Sewer Rate:		\$120.00		\$120.00		\$120.00		\$120.00	\$120.00		
Combined Rate:		\$350.00		\$350.00		\$360.00		\$390.00	\$490.00	\$100.00	25.64%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

[illegible]

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2006 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Grand Bay-Westfield	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION 4,981	Group: E Status: Town/ville										
REVENUES/REVENUS											
Warrant/mandat		\$2,811,424		\$3,063,226	\$3,063,226	\$3,294,778	\$3,294,778	\$3,487,351	\$3,893,711	\$406,360	11.65%
Unconditional grant/subvention inconditionnelle		\$348,808		\$369,933	\$369,933	\$377,332	\$377,332	\$384,878	\$384,878		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$92,844		\$201,541	\$92,984	\$200,398	\$100,106	\$214,143	\$208,191	(\$5,952)	-2.78%
Sale of services/vente de services		\$20,640		\$20,800		\$22,264		\$29,465	\$31,166	\$1,701	5.77%
Other revenue own source/autres revenus propres sources		\$37,825		\$46,220	\$68,592	\$49,075	\$116,966	\$31,900	\$33,100	\$1,200	3.76%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$119,693		\$20,849		\$21,474		\$21,731	\$20,826	(\$905)	-4.16%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI		\$1						\$4,652	\$2,249	(\$2,403)	-51.66%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$12,842		\$10,226	\$10,226	\$12,835	\$12,845	\$10,195	\$18,430	\$8,235	80.77%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$3,444,077		\$3,732,595	\$3,604,961	\$3,978,156	\$3,902,027	\$4,184,315	\$4,592,551	\$408,236	9.76%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$542,807		\$590,975	\$551,579	\$536,066	\$584,976	\$553,827	\$579,969	\$26,142	4.72%
Protective services/services de protection											
.....Police		\$526,613		\$559,416	\$555,645	\$573,240	\$574,775	\$595,226	\$616,736	\$21,510	3.61%
.....Fire-operating/service d'incendie		\$393,272		\$418,968	\$362,954	\$442,565	\$441,867	\$477,852	\$498,545	\$20,693	4.33%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$5,665		\$5,665	\$3,905	\$5,665	\$4,115	\$8,137	\$8,137		
.....Other/autre		\$19,453		\$20,769	\$20,432	\$20,769	\$20,342	\$20,834	\$20,123	(\$711)	-3.41%
Transportation/transport		\$858,014		\$889,066	\$747,265	\$944,060	\$947,291	\$1,022,705	\$1,205,356	\$182,651	17.86%
Environment health/hygiène		\$180		\$2,246	\$182	\$184	\$694	\$199	\$210	\$11	5.53%
Public health/santé publique											
Enviroment development/urbanisme		\$152,106		\$160,073	\$153,343	\$343,256	\$184,253	\$256,326	\$266,067	\$9,741	3.80%
Recreation & culture/loisirs & culture		\$312,731		\$324,134	\$302,262	\$325,084	\$327,106	\$476,118	\$539,125	\$63,007	13.23%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$192,236		\$186,067	\$188,746	\$260,730	\$262,843	\$243,091	\$208,283	(\$34,808)	-14.32%
.....Transfers/transferts		\$441,000		\$575,000	\$708,255	\$523,000	\$533,798	\$530,000	\$650,000	\$120,000	22.64%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$196	\$196	\$1,537	\$1,537				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$3,444,077		\$3,732,595	\$3,594,766	\$3,978,156	\$3,883,597	\$4,184,315	\$4,592,551	\$408,236	9.76%
SURPLUS/DEFICIT											
Debt cost ratio		5.58%		4.99%		6.55%		5.81%	4.54%		-21.94%
Net Budget/budget net		\$3,180,232		\$3,433,159		\$3,672,110		\$3,872,229	\$4,278,589	\$406,360	10.49%
Unconditional grant/subvention inconditionnelle		\$348,808		\$369,933		\$377,332		\$384,878	\$384,878		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,811,424		\$3,063,226		\$3,294,778		\$3,487,351	\$3,893,711	\$406,360	11.65%
Municipal tax base/assiette fiscale		\$209,806,301		\$226,898,126		\$240,499,197		\$254,544,128	\$284,208,775	\$29,664,647	11.65%
Tax rate/taux de taxe		\$1.3400		\$1.3500		\$1.3700		\$1.3700	\$1.3700	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalite:	Grand Bay - Westfield	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,981	Group E	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau											
Sale of Sewerage services/Tarif du service d'égout		\$385,820	\$396,830	\$438,330	\$433,922	\$436,790	\$436,548	\$443,350	\$449,020	\$5,670	1.28%
Other sales of service/Autre ventes de service		\$11,000	\$11,406	\$11,000	\$8,872	\$9,000	\$7,916	\$7,500		(\$7,500)	-100.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies											
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$1,000	\$1,279	\$1,000	\$3,372	\$2,000	\$3,685	\$3,500	\$10,000	\$6,500	185.71%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$16,809	\$16,809	\$5,084	\$5,084	\$2,151	\$1	\$7,560	\$9,403	\$1,843	24.38%
TOTAL		\$414,629	\$426,324	\$455,414	\$451,250	\$449,941	\$448,150	\$461,910	\$468,423	\$6,513	1.41%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau											
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$260,138	\$259,969	\$282,861	\$256,023	\$300,530	\$300,480	\$323,949	\$344,883	\$20,934	6.46%
Water System Debt Charges/Service de la dette pour service d'eau											
Sewer System Debt Charges/Service de la dette pour service d'égout		\$129,491	\$133,851	\$100,499	\$107,952	\$99,271	\$111,267	\$137,961	\$123,540	(\$14,421)	-10.45%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve											
Deficit from a previous year/Déficit d'une année précédente		\$25,000	\$20,000								
Other Fiscal services/Autres services financiers											
TOTAL		\$414,629	\$424,172	\$455,414	\$443,687	\$449,941	\$438,747	\$461,910	\$468,423	\$6,513	1.41%
SURPLUS/DEFICIT											
			\$2,152		\$7,563		\$9,403				
Water Rate:											
Sewer Rate:		\$245.00		\$270.00		\$270.00		\$270.00	\$270.00		
Combined Rate:											

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Grand-Sault/Grand Falls	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase (decrease)	% Change
POPULATION: 5,650	Group: C Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation (diminution)	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$5,052,836	\$5,052,836	\$5,398,626	\$5,398,626	\$5,850,037	\$5,850,037	\$6,240,823	\$6,524,478	\$283,655	4.55%
Unconditional grant/subvention inconditionnelle		\$594,234	\$594,234	\$600,467	\$600,467	\$612,476	\$612,476	\$624,726	\$624,726		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$399,600	\$407,467	\$413,488	\$426,656	\$471,415	\$495,972	\$485,478	\$484,978	(\$500)	-0.10%
Sale of services/vente de services		\$104,060	\$99,637	\$135,325	\$102,611	\$98,900	\$327,012	\$124,250	\$302,075	\$177,825	143.12%
Other revenue own source/autres revenus propres sources		\$56,250	\$386,611	\$55,940	\$169,370	\$63,950	\$148,430	\$68,850	\$115,303	\$46,453	67.47%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$19,464		\$31,130		\$37,473				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$31,080								
.....PILT adjustment/ajustement PTLI				\$653	\$653	\$1,233	\$1,233	\$1,067	\$542	(\$525)	-49.20%
.....Surplus 2nd previous year/surplus d'avant-dernière année								\$105,679	\$24,068	(\$81,611)	-77.23%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$6,206,980	\$6,593,329	\$6,604,499	\$6,720,513	\$7,098,011	\$7,472,633	\$7,650,873	\$8,076,170	\$425,297	5.58%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$946,733	\$959,869	\$910,190	\$997,207	\$1,000,416	\$978,851	\$1,071,946	\$1,232,450	\$160,504	14.97%
Protective services/services de protection											
.....Police		\$1,281,626	\$1,331,939	\$1,436,472	\$1,287,011	\$1,421,479	\$1,350,483	\$1,416,556	\$1,395,958	(\$20,598)	-1.45%
.....Fire-operating/service d'incendie		\$139,153	\$145,539	\$147,380	\$146,508	\$167,002	\$158,902	\$175,623	\$172,891	(\$2,732)	-1.56%
.....Water cost/coût de l'eau		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000		
.....Emergency measures/medures d'urgence		\$4,000	\$694	\$2,000	\$463	\$2,500	\$609	\$2,500	\$1,250	(\$1,250)	-50.00%
.....Other/autre		\$3,500	\$3,409	\$3,500	\$3,368	\$3,500	\$3,578	\$4,000	\$5,000	\$1,000	25.00%
Transportation/transport		\$1,277,234	\$1,242,310	\$1,233,613	\$1,279,857	\$1,304,700	\$1,465,699	\$1,339,194	\$1,449,456	\$110,262	8.23%
Environment health/hygiène		\$220,040	\$233,908	\$231,050	\$260,284	\$262,050	\$255,704	\$265,050	\$272,050	\$7,000	2.64%
Public health/santé publique											
Enviroment development/urbanisme		\$288,058	\$268,238	\$450,639	\$443,245	\$513,441	\$698,549	\$563,526	\$931,255	\$367,729	85.26%
Recreation & culture/loisirs & culture		\$548,699	\$515,403	\$577,621	\$593,634	\$588,874	\$554,904	\$581,760	\$734,512	\$152,752	26.26%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$1,014,199	\$1,073,342	\$1,144,224	\$1,392,708	\$1,332,053	\$1,313,043	\$1,399,296	\$1,404,167	\$4,871	0.35%
.....Transfers/transferts		\$270,291	\$649,656	\$331,158	\$83,398	\$328,973	\$495,721	\$710,922	\$356,681	(\$354,241)	-49.83%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$203	\$8,801								
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$16,152	\$16,151	\$52,523	\$52,522				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)		\$92,744	\$92,744								
Other services/autres services		\$500		\$500		\$500		\$500	\$500		
TOTAL		\$6,206,980	\$6,645,852	\$6,604,499	\$6,623,834	\$7,098,011	\$7,448,565	\$7,650,873	\$8,076,170	\$425,297	5.58%
SURPLUS/DEFICIT											
Debt cost ratio		16.34%		17.32%		18.77%		18.29%	17.39%		-4.94%
Net Budget/budget net		\$5,647,070		\$5,999,093		\$6,462,513		\$6,865,549	\$7,149,204	\$283,655	4.13%
Unconditional grant/subvention inconditionnelle		\$594,234		\$600,467		\$612,476		\$624,726	\$624,726		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$5,052,836		\$5,398,626		\$5,850,037		\$6,240,823	\$6,524,478	\$283,655	4.55%
Municipal tax base/assiette fiscale		\$352,887,195		\$377,033,488		\$408,593,208		\$436,003,451	\$450,643,044	\$14,639,593	3.36%
Tax rate/taux de taxe		\$1.4319		\$1.4319		\$1.4318		\$1.4314	\$1.4478	\$0.0164	1.15%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité:	Grand-Sault/Grand Falls	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 5,650	Group: C	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$715,447	\$728,939	\$770,510	\$751,308	\$767,690	\$778,505	\$777,850	\$806,432	\$28,582	3.67%
Sale of Sewerage services/Tarif du service d'égout		\$585,366	\$583,751	\$627,862	\$681,269	\$665,710	\$695,578	\$672,308	\$701,986	\$29,678	4.41%
Other sales of service/Autre ventes de service		\$5,000	\$31,530	\$25,000	\$50,216	\$20,000	\$17,003	\$10,000	\$10,000		
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$9,500	\$14,649	\$10,500	\$19,165	\$14,500	\$32,118	\$19,000	\$15,000	(\$4,000)	-21.05%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts			\$13,219		\$24,434						
Surplus from previous year/Excédents d'année précédente		\$44,312	\$44,312								
TOTAL		\$1,479,625	\$1,536,400	\$1,553,872	\$1,646,392	\$1,587,900	\$1,643,204	\$1,599,158	\$1,653,418	\$54,260	3.39%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$554,330	\$580,501	\$552,253	\$571,519	\$598,083	\$638,480	\$602,313	\$672,681	\$70,368	11.68%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$271,575	\$274,714	\$266,188	\$285,296	\$279,523	\$298,124	\$309,428	\$313,257	\$3,831	1.24%
Water System Debt Charges/Service de la dette pour service d'eau		\$225,857	\$269,738	\$339,974	\$345,958	\$364,695	\$372,976	\$377,397	\$382,506	\$5,109	1.35%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$313,721	\$323,168	\$286,973	\$287,108	\$170,802	\$186,602	\$139,487	\$134,803	(\$4,684)	-3.36%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$68,642	\$71,683	\$51,152	\$73,446	\$109,124	\$69,075	\$104,464	\$113,039	\$8,575	8.21%
Deficit from a previous year/Déficit d'une année précédente				\$23,482	\$23,484	\$34,173	\$34,173	\$36,571	\$6,632	(\$29,939)	-81.87%
Other Fiscal services/Autres services financiers		\$45,500	\$50,769	\$33,850	\$96,152	\$31,500	\$50,406	\$29,500	\$30,500	\$1,000	3.39%
TOTAL		\$1,479,625	\$1,570,573	\$1,553,872	\$1,682,963	\$1,587,900	\$1,649,836	\$1,599,158	\$1,653,418	\$54,260	3.39%
SURPLUS/DEFICIT											
			(\$34,173)		(\$36,571)		(\$6,632)				
Water Rate:		\$246.00		\$259.00		\$266.00		\$266.00	\$249.00	(\$17.00)	-6.39%
Sewer Rate:		\$201.00		\$212.00		\$217.00		\$217.00	\$249.00	\$32.00	14.75%
Combined Rate:		\$447.00		\$471.00		\$483.00		\$483.00	\$498.00	\$15.00	3.11%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Hampton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 4,004	Group: E Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$2,174,388	\$2,174,388	\$2,367,393	\$2,367,393	\$2,577,645	\$2,577,645	\$2,785,339	\$3,176,774	\$391,435	14.05%
Unconditional grant/subvention inconditionnelle		\$272,293	\$272,293	\$284,399	\$284,399	\$290,086	\$290,086	\$295,888	\$295,888		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$532,726	\$559,159	\$298,589	\$609,652	\$571,639	\$597,196	\$254,913	\$309,868	\$54,955	21.56%
Sale of services/vente de services		\$368,668	\$366,421	\$387,884	\$317,543	\$389,352	\$365,855	\$398,736	\$389,562	(\$9,174)	-2.30%
Other revenue own source/autres revenus propres sources		\$244,265	\$239,084	\$240,765	\$264,473	\$256,840	\$402,895	\$285,820	\$285,289	\$19,469	7.32%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$2,100		\$1,750		\$3,560		\$130,000	\$325,790	\$195,790	150.61%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$57,866		\$110,948			\$46,350	\$270,629	\$224,279	483.88%
.... PILT adjustment/ajustement PTLI		\$6,722	\$6,722					\$130	\$2,121	\$1,991	1531.54%
.... Surplus 2nd previous year/surplus d'avant-dernière année		\$136,936	\$136,936	\$53,992	\$53,992	\$66,794	\$66,794	\$61,539	\$5,302	(\$56,237)	-91.38%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$3,738,098	\$3,812,869	\$3,634,752	\$4,008,400	\$4,155,916	\$4,300,471	\$4,238,715	\$5,061,223	\$822,508	19.40%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$517,545	\$465,423	\$505,431	\$502,573	\$526,721	\$534,066	\$602,821	\$646,335	\$43,514	7.22%
Protective services/services de protection											
.... Police		\$454,667	\$437,514	\$478,600	\$390,348	\$470,187	\$399,063	\$477,687	\$505,587	\$27,900	5.84%
.... Fire-operating/service d'incendie		\$204,000	\$198,873	\$200,086	\$251,548	\$225,530	\$248,213	\$233,376	\$264,983	\$31,607	22.11%
.... Water cost/coût de l'eau		\$10,000	\$10,000	\$10,000	\$10,000						
.... Emergency measures/medures d'urgence		\$321,455	\$314,874	\$88,540	\$333,906	\$347,500	\$341,812	\$10,900	\$10,900		
.... Other/autre		\$30,000	\$32,937	\$29,200	\$32,714	\$30,936	\$31,895	\$32,987	\$35,596	\$2,609	7.91%
Transportation/transport		\$659,822	\$652,540	\$666,794	\$651,061	\$677,757	\$706,268	\$779,908	\$836,915	\$57,007	7.31%
Environment health/hygiène		\$187,500	\$196,584	\$197,078	\$191,953	\$197,078	\$216,662	\$223,584	\$229,968	\$6,384	2.86%
Public health/santé publique											
Enviroment developmen/urbanisme		\$72,850	\$55,450	\$80,884	\$86,841	\$78,508	\$85,312	\$78,165	\$81,437	\$3,272	4.19%
Recreation & culture/loisirs & culture		\$699,098	\$711,574	\$763,034	\$738,846	\$838,884	\$795,157	\$962,393	\$1,074,847	\$112,454	11.68%
Fiscal services/services financiers											
.... Debt cost/coût de la dette		\$336,552	\$342,227	\$386,914	\$361,169	\$387,735	\$385,373	\$460,944	\$436,894	(\$24,050)	-5.22%
.... Transfers/transferts		\$244,609	\$328,079	\$268,035	\$395,902	\$374,941	\$551,209	\$375,950	\$917,761	\$541,811	144.12%
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$156		\$139	\$139				
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$3,738,098	\$3,746,075	\$3,634,752	\$3,946,861	\$4,155,916	\$4,295,169	\$4,238,715	\$5,061,223	\$822,508	19.40%
SURPLUS/DEFICIT											
Debt cost ratio		9.00%		10.08%		9.33%		10.87%	8.63%		-20.62%
Net Budget/budget net		\$2,446,681		\$2,651,792		\$2,867,731		\$3,081,227	\$3,472,662	\$391,435	12.70%
Unconditional grant/subvention inconditionnelle		\$272,293		\$284,399		\$290,086		\$295,888	\$295,888		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,174,388		\$2,367,393		\$2,577,645		\$2,785,339	\$3,176,774	\$391,435	14.05%
Municipal tax base/assiette fiscale		\$176,292,202		\$189,391,449		\$206,211,598		\$222,827,146	\$254,141,953	\$31,314,807	14.05%
Tax rate/taux de taxe		\$1.2334		\$1.2500		\$1.2500		\$1.2500	\$1.2500	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Hampton	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,004 Group: E Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$2,125	\$930	\$1,870	\$11,728	\$2,885	\$1,178	\$1,800	\$1,630	(\$170)	-9.44%
Sale of Sewerage services/Tarif du service d'égout	\$196,457	\$207,213	\$197,057	\$208,104	\$202,080	\$207,269	\$226,206	\$229,006	\$2,800	1.24%
Other sales of service/Autre ventes de service	\$5,200	\$600	\$5,500	\$5,090	\$7,000	\$4,300	\$6,500	\$4,000	(\$2,500)	-38.46%
Water Supply for Fire Protection/Approvisionnement en eau - incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$792				\$3,357	\$1,000	\$5,500	\$4,500	450.00%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts							\$4,932	\$25,000	\$20,068	406.89%
Surplus from previous year/Excédents d'année précédente	\$43,158	\$43,158	\$14,517	\$14,517	\$7,094	\$7,094	\$24,082	\$14,443	(\$9,639)	-40.03%
TOTAL	\$246,940	\$252,693	\$218,944	\$237,439	\$219,059	\$223,198	\$264,520	\$279,579	\$15,059	5.69%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$23,800	\$25,552	\$24,600	\$33,640	\$27,500	\$24,128	\$28,000	\$27,500	(\$500)	-1.79%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$123,492	\$139,950	\$133,300	\$131,459	\$138,138	\$128,593	\$198,451	\$164,615	(\$33,836)	-17.05%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égout	\$41,648	\$40,824	\$16,000	\$8,196	\$1,000	\$2,100	\$24,662	\$43,364	\$18,702	75.83%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$58,000	\$39,273	\$45,044	\$40,062	\$52,421	\$53,934	\$13,407	\$44,100	\$30,693	228.93%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	\$246,940	\$245,599	\$218,944	\$213,357	\$219,059	\$208,755	\$264,520	\$279,579	\$15,059	5.69%
SURPLUS/DEFICIT		\$7,094		\$24,082		\$14,443				
Water Rate:	\$125.00		\$110.00		\$150.00		\$150.00	\$150.00		
Sewer Rate:	\$120.00		\$120.00		\$125.00		\$140.00	\$140.00		
Combined Rate	\$245.00		\$230.00		\$275.00		\$290.00	\$290.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Hartland	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 947	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$680,659	\$680,659	\$780,312	\$780,312	\$918,333	\$918,333	\$953,297	\$1,016,513	\$63,216	6.63%
Unconditional grant/subvention inconditionnelle		\$116,766	\$116,766	\$116,766	\$116,766	\$119,101	\$119,101	\$121,483	\$121,483		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$86,951	\$86,952	\$76,710	\$76,710	\$85,980	\$85,979	\$83,020	\$90,533	\$7,513	9.05%
Sale of services/vente de services		\$57,000	\$61,721	\$57,500	\$60,596	\$58,372	\$54,977	\$58,500	\$58,500		
Other revenue own source/autres revenus propres sources		\$102,400	\$127,266	\$93,500	\$137,133	\$95,500	\$106,152	\$91,500	\$82,000	(\$9,500)	-10.38%
Other unconditional transfers/autres transf. Inconditionnels		\$1,707	\$1,707	\$1,707	\$1,707						
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$23,468	\$39,674	\$26,830	\$36,638	\$30,460	\$43,276	\$31,440	\$32,164	\$724	2.30%
....PILT adjustment/ajustement PTLI				\$480	\$480			\$1,954	\$350	(\$1,604)	-82.09%
.... Surplus 2nd previous year/surplus d'avant-dernière année		\$3,682	\$3,682	\$4,946	\$4,946	\$250	\$250	\$28,396	\$26,417	(\$1,979)	-6.97%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,052,633	\$1,098,427	\$1,138,751	\$1,195,288	\$1,307,996	\$1,328,068	\$1,368,590	\$1,427,960	\$58,370	4.26%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$137,519	\$137,369	\$141,734	\$142,230	\$150,835	\$140,589	\$157,844	\$163,598	\$5,754	3.65%
Protective services/services de protection											
.... Police		\$177,853	\$177,775	\$187,785	\$187,114	\$193,992	\$193,020	\$199,813	\$207,247	\$7,434	3.72%
.... Fire operating/service d'incendie		\$54,700	\$62,026	\$62,940	\$59,493	\$67,898	\$68,113	\$73,523	\$82,223	\$8,700	11.83%
.... Water cost/coût de l'eau		\$25,725	\$25,725	\$26,830	\$26,830	\$35,924	\$35,924	\$44,632	\$48,110	\$3,478	7.79%
.... Emergency measures/medures d'urgence		\$2,700	\$1,684	\$3,200	\$2,656	\$4,300	\$6,102	\$5,325	\$7,250	\$1,925	36.15%
.... Other/autre		\$4,400	\$3,820	\$5,000	\$3,784	\$5,000	\$3,934	\$6,500	\$6,500		
Transportation/transport		\$180,854	\$188,364	\$186,930	\$180,379	\$193,955	\$193,399	\$198,871	\$234,190	\$35,319	17.76%
Environment health/hygiène		\$46,125	\$41,650	\$47,130	\$42,805	\$51,130	\$49,290	\$51,730	\$53,285	\$1,555	3.01%
Public health/santé publique											
Enviroment development/urbanisme		\$105,080	\$112,403	\$100,400	\$109,083	\$159,522	\$117,393	\$162,750	\$109,041	(\$53,709)	-33.00%
Recreation & culture/loisirs & culture		\$243,984	\$256,394	\$256,690	\$264,767	\$270,995	\$288,462	\$292,780	\$315,891	\$23,111	7.89%
Fiscal services/services financiers											
.... Debt cost/coût de la dette		\$74,093	\$74,575	\$86,112	\$97,070	\$129,400	\$128,894	\$130,822	\$165,625	\$34,803	26.60%
.... Transfers/transferts				\$34,000	\$37,429	\$45,000	\$62,398	\$45,000	\$35,000	(\$10,000)	-22.22%
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$13,452	\$45	\$14,133				
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services			\$16,392								
TOTAL		\$1,052,633	\$1,098,177	\$1,138,751	\$1,166,892	\$1,307,996	\$1,301,651	\$1,368,590	\$1,427,960	\$58,370	4.26%
SURPLUS/DEFICIT											
Debt cost ratio		7.04%		7.56%		9.89%		9.55%	11.60%		21.43%
Net Budget/budget net		\$797,425		\$877,078		\$1,037,434		\$1,074,780	\$1,137,998	\$63,216	5.88%
Unconditional grant/subvention inconditionnelle		\$116,766		\$116,766		\$119,101		\$121,483	\$121,483		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$680,659		\$780,312		\$918,333		\$953,297	\$1,016,513	\$63,216	6.63%
Municipal tax base/assiette fiscale		\$46,301,850		\$51,720,623		\$62,472,422		\$64,852,300	\$68,452,550	\$3,600,250	5.55%
Tax rate/taux de taxe		\$1.4700		\$1.4700		\$1.4700		\$1.4700	\$1.4850	\$0.0150	1.02%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Hartland	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 947 Group: E Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation (diminution)	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$101,592	\$113,670	\$101,947	\$115,093	\$114,224	\$113,225	\$138,336	\$135,883	(\$2,453)	-1.77%
Sale of Sewerage services/Tarif du service d'égout	\$84,910	\$83,588	\$85,850	\$85,262	\$100,099	\$102,432	\$121,980	\$122,662	\$682	0.56%
Other sales of service/Autres ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$25,725	\$25,725	\$26,830	\$26,830	\$35,924	\$35,924	\$44,632	\$48,110	\$3,478	7.79%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$1,000	\$6,537	\$1,000	\$56,505	\$2,000	\$7,328	\$2,000	\$2,000		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$4,131	\$4,131	\$12,659	\$12,659	\$17,708	\$17,708				
TOTAL	\$217,358	\$233,651	\$228,286	\$296,349	\$269,955	\$276,617	\$306,948	\$308,655	\$1,707	0.56%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$118,098	\$118,415	\$120,372	\$125,820	\$130,611	\$144,814	\$141,895	\$143,894	\$1,999	1.41%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$78,734	\$74,283	\$80,248	\$78,216	\$87,074	\$88,425	\$94,598	\$95,930	\$1,332	1.41%
Water System Debt Charges/Service de la dette pour service d'eau	\$6,316	\$6,193	\$12,100	\$15,353	\$26,862	\$26,184	\$33,348	\$30,962	(\$2,386)	-7.15%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$4,210	\$4,129	\$8,066	\$10,236	\$17,908	\$17,455	\$22,232	\$20,640	(\$1,592)	-7.16%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$10,000	\$12,923	\$7,500	\$74,099	\$7,500	\$9,468	\$7,500	\$7,500		
Deficit from a previous year/Déficit d'une année précédente							\$7,375	\$9,729	\$2,354	31.92%
Other Fiscal services/Autres services financiers										
TOTAL	\$217,358	\$215,943	\$228,286	\$303,724	\$269,955	\$286,346	\$306,948	\$308,655	\$1,707	0.56%
SURPLUS/DEFICIT		\$17,708		(\$7,375)		(\$9,729)				
Water Rate:	\$198.00		\$198.00		\$204.00		\$240.00	\$236.00	(\$4.00)	-1.67%
Sewer Rate:	\$178.00		\$178.00		\$200.00		\$232.00	\$236.00	\$4.00	1.72%
Combined Rate:	\$376.00		\$376.00		\$404.00		\$472.00	\$472.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Lamèque	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,422	Group: E Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$919,995	\$919,995	\$945,943	\$945,943	\$988,666	\$988,666	\$1,030,616	\$1,097,950	\$67,334	6.53%
Unconditional grant/subvention inconditionnelle		\$154,015	\$154,015	\$162,018	\$162,018	\$165,259	\$165,259	\$168,564	\$168,564		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$127,580	\$127,087	\$125,208	\$121,605	\$129,141	\$128,215	\$125,223	\$126,950	\$1,727	1.38%
Sale of services/vente de services		\$25,700	\$31,467	\$33,850	\$39,820	\$44,000		\$44,000	\$45,450	\$1,450	3.30%
Other revenue own source/autres revenus propres sources		\$74,100	\$64,698	\$78,147	\$94,641	\$164,128	\$160,184	\$78,700	\$93,600	\$14,900	18.93%
Other unconditional transfers/autres transf. Inconditionnels		\$7,950	\$7,950								
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts						\$25,000					
.....PILT adjustment/ajustement PTLI				\$1,230	\$1,230	\$502	\$502	\$683	\$404	(\$279)	-40.85%
..... Surplus 2nd previous year/surplus d'avant-dernière année											
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,309,340	\$1,305,212	\$1,346,396	\$1,365,257	\$1,516,696	\$1,442,826	\$1,447,786	\$1,532,918	\$85,132	5.88%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$308,972	\$334,030	\$328,313	\$339,761	\$320,959	\$330,174	\$338,318	\$337,415	(\$903)	-0.27%
Protective services/services de protection											
.....Police		\$143,780	\$143,780	\$151,680	\$151,680	\$158,000	\$158,000	\$146,466	\$152,154	\$5,688	3.88%
.....Fire-operating/service d'incendie		\$90,875	\$84,065	\$93,375	\$79,825	\$106,725	\$82,017	\$112,675	\$116,630	\$3,955	3.51%
.....Water cost/coût de l'eau		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		\$3,000	\$1,000	(\$2,000)	-66.67%
.....Emergency measures/medures d'urgence											
.....Other/autre		\$1,400	\$2,468	\$2,000	\$1,927	\$2,000	\$1,941	\$2,000	\$2,000		
Transportation/transport		\$201,368	\$233,032	\$210,922	\$212,223	\$203,137	\$199,699	\$213,398	\$216,136	\$2,738	1.28%
Environment health/hygiène		\$76,007	\$73,458	\$75,576	\$76,734	\$75,004	\$75,649	\$75,665	\$67,495	(\$8,170)	-10.80%
Public health/santé publique											
Enviroment development/urbanisme		\$56,557	\$75,842	\$73,630	\$78,334	\$73,681	\$81,905	\$89,124	\$78,930	(\$10,194)	-11.44%
Recreation & culture/loisirs & culture		\$237,015	\$224,347	\$250,315	\$236,521	\$242,185	\$215,272	\$258,412	\$305,763	\$47,351	18.32%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$123,507	\$135,533	\$123,127	\$150,211	\$143,700	\$164,560	\$154,413	\$178,091	\$23,678	15.33%
.....Transfers/transferts			\$107,132		\$31,900		\$23,664	\$10,000		(\$10,000)	-100.00%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$48	\$3,019		\$12,998		\$5,744				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$59,811	\$59,811	\$27,458	\$27,458	\$181,305	\$181,305	\$44,315	\$77,304	\$32,989	74.44%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,309,340	\$1,486,517	\$1,346,396	\$1,409,572	\$1,516,696	\$1,520,130	\$1,447,786	\$1,532,918	\$85,132	5.88%
SURPLUS/DEFICIT											
Debt cost ratio		9.43%		9.14%		9.47%		10.67%	11.62%		8.93%
Net Budget/budget net		\$1,074,010		\$1,107,961		\$1,153,925		\$1,199,180	\$1,266,514	\$67,334	5.62%
Unconditional grant/subvention inconditionnelle		\$154,015		\$162,018		\$165,259		\$168,564	\$168,564		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$919,995		\$945,943		\$988,666		\$1,030,616	\$1,097,950	\$67,334	6.53%
Municipal tax base/assiette fiscale		\$65,253,721		\$66,280,000		\$67,618,735		\$70,291,628	\$73,194,808	\$2,903,180	4.13%
Tax rate/taux de taxe		\$1.4099		\$1.4272		\$1.4621		\$1.4662	\$1.5000	\$0.0338	2.31%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Lamèque	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,422 Group: E	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation (diminution)	% Changement
Status: Town/ville										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$157,568	\$165,127	\$161,396	\$150,122	\$157,856	\$165,391	\$172,410	\$180,997	\$8,587	4.98%
Sale of Sewerage services/Tarif du service d'égout	\$241,812	\$234,506	\$237,695	\$232,902	\$242,199	\$241,006	\$250,887	\$263,342	\$12,455	4.96%
Other sales of service/Autre ventes de service	\$1,500	\$1,010		\$1,015						
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		\$3,000	\$1,000	(\$2,000)	-66.67%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$4,500	\$8,314	\$6,500	\$6,097	\$3,500	\$5,158	\$18,500	\$28,000	\$9,500	51.35%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$8,712	\$8,712			\$11,608	\$11,608				
TOTAL	\$424,092	\$427,669	\$415,591	\$400,136	\$425,163	\$423,163	\$444,797	\$473,339	\$28,542	6.42%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$134,584	\$142,847	\$140,276	\$145,507	\$159,862	\$156,531	\$155,755	\$159,226	\$3,471	2.23%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$185,056	\$177,209	\$178,542	\$177,117	\$194,833	\$200,447	\$208,684	\$217,534	\$8,850	4.24%
Water System Debt Charges/Service de la dette pour service d'eau	\$91,452	\$33,319	\$71,797	\$56,501	\$46,668	\$25,556	\$36,374	\$50,035	\$11,661	30.39%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$5,000	\$56,626	\$9,600	\$41,025	\$10,000	\$50,514	\$12,000	\$6,000	(\$6,000)	-50.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$5,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Deficit from a previous year/Déficit d'une année précédente			\$2,376	\$2,376			\$16,866	\$26,216	\$9,350	55.44%
Other Fiscal services/Autres services financiers	\$3,000	\$6,060	\$3,000	\$3,056	\$3,800	\$10,661	\$3,118	\$4,328	\$1,210	38.81%
TOTAL	\$424,092	\$416,061	\$415,591	\$435,582	\$425,163	\$453,709	\$444,797	\$473,339	\$28,542	6.42%
SURPLUS/DEFICIT		\$11,608		(\$35,446)		(\$30,546)				
Water Rate:	\$202.00		\$135.00		\$140.00		\$143.00	\$150.00	\$7.00	4.90%
Sewer Rate:	\$270.00		\$270.00		\$280.00		\$287.00	\$300.00	\$13.00	4.53%
Combined Rate:	\$472.00		\$405.00		\$420.00		\$430.00	\$450.00	\$20.00	4.65%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 977	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Status: Town/ville										
REVENUES/REVENUS										
Warrant/mandat	\$1,363,053	\$1,363,053	\$1,011,348	\$1,011,348	\$1,228,529	\$1,228,529	\$1,476,971	\$1,498,319	\$21,348	1.45%
Unconditional grant/subvention inconditionnelle	\$115,808	\$115,808	\$115,808	\$115,808	\$118,124	\$118,124	\$120,487	\$120,487		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$46,849	\$44,449	\$53,675	\$51,275	\$55,546	\$55,546	\$51,087	\$53,129	\$2,042	4.00%
Sale of services/vente de services	\$58,000	\$53,764	\$59,000	\$51,177	\$53,000	\$53,746	\$54,000	\$54,000		
Other revenue own source/autres revenus propres sources	\$13,263	\$50,063	\$15,615	\$111,526	\$15,640	\$21,056	\$17,850	\$20,435	\$2,585	14.48%
Other unconditional transfers/autres transf. Inconditionnels				\$15,023						
Cond. transfers other sources/transf. cond. autres sources										
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts	\$34,500	\$10,783	\$27,465	\$4,100	\$273,357	\$216,917	\$42,466	\$84,932	\$42,466	100.00%
... PILT adjustment/ajustement PTLI			\$25	\$25			\$100		(\$100)	-100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année			\$2,224	\$2,224			\$18,013	\$56,251	\$38,238	212.28%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$1,631,473	\$1,637,920	\$1,285,160	\$1,362,508	\$1,744,196	\$1,693,918	\$1,760,974	\$1,687,553	\$106,579	5.98%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$191,203	\$184,861	\$148,637	\$161,635	\$166,790	\$167,133	\$186,760	\$198,008	\$11,248	6.02%
Protective services/services de protection										
... Police	\$260,700	\$260,700	\$202,560	\$206,280	\$189,540	\$189,540	\$195,226	\$202,400	\$7,174	3.67%
... Fire operating/service d'incendie	\$118,724	\$117,973	\$95,290	\$95,921	\$111,516	\$122,222	\$115,615	\$127,240	\$11,625	10.05%
... Water cost/coût de l'eau	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
... Emergency measures/medures d'urgence	\$4,150	\$2,971	\$2,357	\$2,324	\$3,550	\$3,324	\$4,650	\$4,450	(\$200)	-4.30%
... Other/autre	\$21,106	\$18,997	\$19,425	\$19,594	\$20,022	\$20,419	\$19,848	\$20,832	\$984	4.96%
Transportation/transport	\$271,623	\$292,410	\$259,050	\$283,851	\$275,284	\$268,184	\$292,852	\$315,228	\$22,376	7.64%
Environment health/hygiène	\$63,616	\$58,141	\$61,009	\$56,358	\$66,820	\$57,949	\$60,291	\$62,218	\$21,927	36.37%
Public health/santé publique										
Enviroment development/urbanisme	\$46,976	\$56,911	\$31,355	\$27,317	\$30,558	\$22,439	\$36,025	\$30,403	(\$5,622)	-15.61%
Recreation & culture/loisirs & culture	\$326,201	\$297,042	\$286,088	\$286,694	\$323,472	\$329,650	\$331,174	\$348,345	\$17,171	5.18%
Fiscal services/services financiers										
... Debt cost/coût de la dette	\$83,818	\$83,471	\$67,165	\$67,645	\$66,337	\$65,796	\$46,378	\$74,762	\$28,384	61.20%
... Transfers/transferts	\$201,400	\$249,500	\$72,224	\$98,676	\$421,473	\$302,109	\$452,155	\$443,552	(\$8,603)	-1.90%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)	\$349	\$349			\$1,821	\$1,889		\$115	\$115	100.00%
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)	\$1,607	\$1,607			\$27,013	\$27,013				
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$1,631,473	\$1,664,933	\$1,285,160	\$1,344,495	\$1,744,196	\$1,637,667	\$1,780,974	\$1,687,553	\$106,579	5.98%
SURPLUS/DEFICIT		(\$27,013)		\$18,013		\$56,251				
Debt cost ratio	5.14%		5.23%		3.80%		2.60%	3.96%		52.10%
Net Budget/budget net	\$1,478,861		\$1,127,156		\$1,346,653		\$1,597,458	\$1,618,806	\$21,348	1.34%
Unconditional grant/subvention inconditionnelle	\$115,808		\$115,808		\$118,124		\$120,487	\$120,487		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$1,363,053		\$1,011,348		\$1,228,529		\$1,476,971	\$1,498,319	\$21,348	1.45%
Municipal tax base/assiette fiscale	\$107,893,550		\$79,268,205		\$96,136,942		\$115,368,179	\$117,169,114	\$1,800,935	1.56%
Tax rate/taux de taxe	\$1.2633		\$1.2759		\$1.2779		\$1.2802	\$1.2788	(\$0.0015)	-0.11%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Nackawic	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 977 Group: E Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET		Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$115,105	\$99,763	\$120,037	\$128,183	\$128,401	\$130,976	\$130,678	\$130,698	\$20	0.02%
Sale of Sewerage services/Tarif du service d'égout	\$86,508	\$86,473	\$92,320	\$90,521	\$92,702	\$89,999	\$89,744	\$93,654	\$3,910	4.36%
Other sales of service/Autres ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$2,000	\$3,345	\$2,000	\$2,806	\$2,200	\$3,068	\$2,900	\$3,400	\$500	17.24%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts	\$11,247	\$25,000			\$26,342	\$9,500		\$6,138	\$6,138	100.00%
Surplus from previous year/Excédents d'année précédente							\$24,625	\$34,880	\$10,255	41.64%
TOTAL	\$254,860	\$254,581	\$254,357	\$261,510	\$289,645	\$273,543	\$287,947	\$308,770	\$20,823	7.23%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$97,333	\$100,976	\$105,807	\$94,514	\$107,987	\$105,053	\$113,690	\$116,071	\$2,381	2.09%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$100,593	\$112,592	\$101,550	\$102,377	\$106,501	\$90,375	\$108,073	\$102,761	(\$5,312)	-4.92%
Water System Debt Charges/Service de la dette pour service d'eau	\$16,401	\$10,046	\$15,634	\$16,734	\$15,321	\$16,450	\$14,985	\$15,628	\$643	4.29%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$3,776	\$5,070			\$12,500		\$12,500	\$18,010	\$5,510	44.08%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$28,000	\$25,889	\$19,330	\$6,786	\$36,344	\$13,765	\$35,699	\$53,300	\$17,601	49.30%
Deficit from a previous year/Déficit d'une année précédente	\$5,157	\$5,157	\$9,036	\$9,036	\$7,992	\$7,992				
Other Fiscal services/Autres services financiers	\$3,600	\$2,843	\$3,000	\$7,438	\$3,000	\$5,028	\$3,000	\$3,000		
TOTAL	\$254,860	\$262,573	\$254,357	\$236,885	\$289,645	\$238,663	\$287,947	\$308,770	\$20,823	7.23%
SURPLUS/DEFICIT		(\$7,992)		\$24,625		\$34,880				
Water Rate:	\$171.00		\$181.00		\$181.00		\$181.00	\$191.00	\$10.00	5.52%
Sewer Rate:	\$181.00		\$191.00		\$191.00		\$191.00	\$201.00	\$10.00	5.24%
Combined Rate:	\$352.00		\$372.00		\$372.00		\$372.00	\$392.00	\$20.00	5.38%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 8,402	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: C										
Status: Town/ville										
REVENUES/REVENUS										
Warrant/mandat	\$7,802,976	\$7,802,976	\$8,785,690	\$8,785,690	\$9,633,511	\$9,633,511	\$10,194,209	\$10,778,765	\$584,556	5.73%
Unconditional grant/subvention inconditionnelle	\$727,787	\$727,787	\$727,787	\$727,787	\$742,343	\$742,343	\$757,190	\$757,190		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$420,000	\$427,303	\$435,900	\$438,634	\$443,943	\$458,577	\$463,495	\$604,703	\$141,208	30.47%
Sale of services/vente de services	\$864,995	\$826,254	\$873,250	\$872,101	\$890,000	\$538,447	\$883,180	\$859,350	(\$23,830)	-2.70%
Other revenue own source/autres revenus propres sources	\$206,695	\$1,111,762	\$268,890	\$1,162,679	\$416,884	\$627,204	\$491,575	\$483,650	(\$7,925)	-1.61%
Other unconditional transfers/autres transf. Inconditionnels										
Cond transfers other sources/transf. cond. autres sources	\$1,034,370	\$36,361	\$632,335	\$70,091	\$200,035	\$388,113	\$56,035	\$56,500	\$465	0.83%
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts							\$230,565		(\$230,565)	-100.00%
.....PILT adjustment/ajustement PTLI	\$444,124	\$444,124			\$190,370	\$190,370	\$72,168	\$65,377	(\$6,791)	-9.41%
.....Surplus 2nd previous year/surplus d'avant-dernière année	\$76,487	\$76,487	\$81,204	\$81,204	\$578,043	\$578,044	\$11,572	\$21,278	\$9,706	83.87%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$11,577,434	\$11,553,054	\$11,805,056	\$12,138,186	\$13,095,129	\$13,156,809	\$13,159,989	\$13,626,813	\$466,824	3.55%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$1,455,887	\$1,558,906	\$1,661,279	\$1,865,106	\$1,818,977	\$1,849,254	\$2,186,850	\$2,205,443	\$18,593	0.85%
Protective services/services de protection										
.....Police	\$1,263,483	\$1,229,128	\$1,377,500	\$1,263,208	\$1,420,678	\$1,292,321	\$1,460,001	\$1,549,732	\$89,731	6.15%
.....Fire operating/service d'incendie	\$1,770,220	\$1,777,540	\$1,912,803	\$1,998,404	\$2,069,803	\$2,257,896	\$2,177,883	\$2,067,802	(\$110,081)	-5.05%
.....Water cost/coût de l'eau					\$400,000	\$400,000	\$435,000	\$400,000	(\$35,000)	-8.05%
.....Emergency measures/medures d'urgence	\$20,270	\$22,925	\$22,500	\$24,132	\$36,500	\$73,982	\$39,000	\$35,000	(\$4,000)	-10.26%
.....Other/autre	\$179,230	\$249,752	\$183,660	\$180,131	\$181,815	\$187,724	\$180,580	\$182,495	\$1,915	1.06%
Transportation/transport	\$1,862,025	\$1,749,925	\$2,042,128	\$1,768,779	\$2,117,595	\$2,034,622	\$2,167,690	\$2,304,026	\$136,336	6.29%
Environment health/hygiène	\$322,975	\$299,298	\$307,555	\$337,872	\$324,800	\$338,201	\$394,525	\$405,285	\$10,760	2.73%
Public health/santé publique										
Enviroment development/urbanisme	\$222,955	\$223,491	\$254,940	\$244,475	\$311,495	\$294,563	\$315,380	\$302,940	(\$12,440)	-3.94%
Recreation & culture/loisirs & culture	\$1,154,548	\$1,143,426	\$1,354,158	\$1,290,806	\$1,449,946	\$1,412,263	\$1,501,675	\$1,573,570	\$71,895	4.79%
Fiscal services/services financiers										
.....Debt cost/coût de la dette	\$453,341	\$456,740	\$781,364	\$778,987	\$658,820	\$663,034	\$167,170	\$111,005	(\$56,165)	-33.60%
.....Transfers/transferts	\$2,872,500	\$2,263,880	\$1,817,700	\$2,285,065	\$2,304,700	\$2,331,671	\$2,134,235	\$2,489,515	\$355,280	16.65%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$89,649	\$89,649						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$11,577,434	\$10,975,011	\$11,805,056	\$12,126,614	\$13,095,129	\$13,135,331	\$13,159,989	\$13,626,813	\$466,824	3.55%
SURPLUS/DEFICIT		\$578,043		\$11,572		\$21,278				
Debt cost ratio	3.92%		6.62%		5.03%		1.27%	0.81%		-35.87%
Net Budget/budget net	\$8,530,763		\$9,513,477		\$10,375,854		\$10,951,399	\$11,535,955	\$584,556	5.34%
Unconditional grant/subvention inconditionnelle	\$727,787		\$727,787		\$742,343		\$757,190	\$757,190		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$7,802,976		\$8,785,690		\$9,633,511		\$10,194,209	\$10,778,765	\$584,556	5.73%
Municipal tax base/assiette fiscale	\$627,471,069		\$693,562,945		\$757,549,503		\$801,413,632	\$843,549,181	\$42,135,549	5.26%
Tax rate/taux de taxe	\$1.2436		\$1.2667		\$1.2717		\$1.2720	\$1.2778	\$0.0058	0.45%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Oromocto	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 8,402 Group: C Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$976,015	\$661,109	\$883,795	\$697,106	\$1,238,920	\$877,768	\$936,385	\$1,093,035	\$156,650	16.73%
Sale of Sewerage services/Tarif du service d'égout	\$958,555	\$644,519	\$863,325	\$674,584	\$1,222,410	\$844,464	\$906,900	\$1,071,245	\$164,345	18.12%
Other sales of service/Autres ventes de service	\$25,234	\$56,524	\$65,055	\$60,690	\$62,600	\$53,532	\$68,100	\$68,100		
Water Supply for Fire Protection/Approvisionnement en eau - incendies					\$400,000	\$400,000	\$435,000	\$400,000	(\$35,000)	-8.05%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$22,500	\$44,016	\$32,500	\$50,385	\$32,500	\$62,345	\$50,204	\$54,500	\$4,296	8.56%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$149,736	\$149,736								
TOTAL	\$2,132,040	\$1,555,904	\$1,844,675	\$1,482,765	\$2,956,430	\$2,238,109	\$2,396,589	\$2,686,880	\$290,291	12.11%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$1,281,445	\$1,221,604	\$1,157,610	\$1,155,403	\$1,294,807	\$1,198,571	\$1,252,337	\$1,492,201	\$239,864	19.15%
Sewerage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$395,420	\$407,486	\$444,770	\$455,496	\$452,695	\$513,840	\$476,675	\$515,199	\$38,524	8.08%
Water System Debt Charges/Service de la dette pour service d'eau	\$17,338	\$22,361	\$17,408	\$29,565	\$47,697	\$12,302	\$47,498	\$48,688	\$1,190	2.51%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$17,337	\$22,361	\$17,407	\$29,565	\$47,697	\$12,302	\$47,497	\$48,687	\$1,190	2.51%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$415,500	\$210,026	\$8,500	\$150,508	\$724,500	\$444,515	\$17,000	\$459,770	\$442,770	2604.53%
Deficit from a previous year/Déficit d'une année précédente			\$193,980	\$193,982	\$384,034	\$384,034	\$550,582	\$106,960	(\$443,622)	-80.57%
Other Fiscal services/Autres services financiers	\$5,000	\$56,100	\$5,000	\$18,828	\$5,000	\$100,374	\$5,000	\$15,375	\$10,375	207.50%
TOTAL	\$2,132,040	\$1,939,938	\$1,844,675	\$2,033,347	\$2,956,430	\$2,665,938	\$2,396,589	\$2,686,880	\$290,291	12.11%
SURPLUS/DEFICIT		(\$384,034)		(\$550,582)		(\$427,829)				
Water Rate:	\$225.00		\$287.00		\$322.00		\$293.00	\$335.00	\$42.00	14.33%
Sewer Rate:	\$225.00		\$287.00		\$321.00		\$293.00	\$335.00	\$42.00	14.33%
Combined Rate:	\$450.00		\$574.00		\$643.00		\$586.00	\$670.00	\$84.00	14.33%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Quispamsis	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION: 15,239	Group: D	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$8,921,093	\$8,921,093	\$10,080,512	\$10,080,512	\$11,266,024	\$11,266,024	\$12,701,742	\$14,475,638	\$1,773,896	13.97%
Unconditional grant/subvention inconditionnelle		\$805,590	\$805,590	\$807,266	\$807,266	\$823,412	\$823,412	\$839,880	\$839,880		
Federal PILT/PLT1 fédéral											
Services other governments/services autres gouvernements		\$35,834	\$35,834	\$39,409	\$44,094	\$44,094	\$44,094	\$74,622	\$76,516	\$1,894	2.54%
Sale of services/vente de services		\$350,868	\$341,572	\$199,591	\$314,190	\$194,808	\$330,041	\$197,880	\$216,578	\$18,698	9.45%
Other revenue own source/autres revenus propres sources		\$208,912	\$768,555	\$246,852	\$438,233	\$285,871	\$393,353	\$373,824	\$378,486	\$4,662	1.25%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$50,000	\$66,542	\$40,000	\$87,050	\$40,000	\$70,949	\$55,000	\$55,000		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$8,947	\$8,947	\$8,947	\$8,952	\$8,947	\$8,952	\$8,947	\$8,947		
.... PILT adjustment/ajustement PTLI											
.... Surplus 2nd previous year/surplus d'avant-dernière année		\$5,748	\$5,748	\$1,040	\$1,040	\$12,712	\$12,712	\$2,844	\$2,958	\$114	4.01%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$10,386,992	\$10,953,881	\$11,423,617	\$11,761,337	\$12,675,666	\$12,949,537	\$14,254,739	\$16,054,003	\$1,799,264	12.62%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$893,335	\$879,877	\$1,021,556	\$1,077,298	\$1,172,294	\$1,155,995	\$1,363,039	\$1,531,551	\$168,512	12.36%
Protective services/services de protection											
.... Police		\$1,701,892	\$1,703,892	\$1,815,396	\$1,831,265	\$1,925,512	\$1,928,142	\$2,130,351	\$2,365,613	\$235,262	11.04%
.... Fire operating/service d'incendie		\$1,124,822	\$1,126,107	\$1,236,456	\$1,223,758	\$1,461,580	\$1,342,371	\$1,930,571	\$1,717,950	(\$212,621)	-11.01%
.... Water cost/coût de l'eau						\$5,760	\$5,760	\$6,000	\$6,240	\$240	4.00%
.... Emergency measures/medures d'urgence		\$156,013	\$159,819	\$167,252	\$167,598	\$158,151	\$155,382	\$168,482	\$185,162	\$16,680	9.90%
.... Other/autre		\$141,126	\$138,884	\$146,932	\$127,308	\$164,453	\$164,528	\$217,616	\$236,046	\$18,430	8.47%
Transportation/transport		\$2,264,280	\$2,325,616	\$2,516,325	\$2,370,193	\$2,567,283	\$2,533,523	\$2,725,843	\$3,050,552	\$324,709	11.91%
Environment health/hygiène		\$110,400	\$113,297	\$120,400	\$137,795	\$130,000	\$123,081	\$133,250	\$137,248	\$3,998	3.00%
Public health/santé publique											
Enviroment development/urbanisme		\$225,465	\$200,224	\$224,089	\$225,543	\$574,745	\$560,915	\$589,622	\$656,016	\$66,394	11.26%
Recreation & culture/loisirs & culture		\$1,646,256	\$1,533,358	\$1,914,291	\$1,653,813	\$1,980,129	\$1,549,114	\$2,082,700	\$2,094,529	\$11,829	0.57%
Fiscal services/services financiers											
.... Debt cost/coût de la dette		\$1,548,403	\$1,543,095	\$1,510,920	\$1,526,096	\$1,485,759	\$1,501,754	\$1,477,265	\$1,543,096	\$65,831	4.46%
.... Transfers/transferts		\$575,000	\$1,215,000	\$750,000	\$1,417,826	\$1,050,000	\$1,926,034	\$1,430,000	\$2,530,000	\$1,100,000	76.92%
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$10,386,992	\$10,941,169	\$11,423,617	\$11,758,493	\$12,675,666	\$12,946,579	\$14,254,739	\$16,054,003	\$1,799,264	12.62%
SURPLUS/DEFICIT											
Debt cost ratio		14.91%		13.23%		11.72%		10.36%	9.61%		-7.25%
Net Budget/budget net		\$9,726,683		\$10,887,778		\$12,089,436		\$13,541,622	\$15,315,518	\$1,773,896	13.10%
Unconditional grant/subvention inconditionnelle		\$805,590		\$807,266		\$823,412		\$839,880	\$839,880		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$8,921,093		\$10,080,512		\$11,266,024		\$12,701,742	\$14,475,638	\$1,773,896	13.97%
Municipal tax base/assiette fiscale		\$724,947,550		\$806,969,100		\$890,142,150		\$1,003,627,400	\$1,177,838,700	\$174,211,300	17.36%
Tax rate/taux de taxe		\$1.2306		\$1.2492		\$1.2656		\$1.2656	\$1.2290	(\$0.0366)	-2.89%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Quispamsis		2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 15,239	Group: D	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$43,000	\$54,489	\$61,000	\$67,666	\$79,000	\$76,427	\$80,000	\$95,199	\$15,199	19.00%
Sale of Sewerage services/Tarif du service d'égout		\$1,224,960	\$1,234,401	\$1,312,396	\$1,315,858	\$1,395,700	\$1,378,181	\$1,437,860	\$1,533,350	\$95,490	6.64%
Other sales of service/Autres ventes de service		\$42,500	\$80,750	\$66,500	\$96,418	\$50,000	\$157,631	\$81,752	\$73,000	(\$8,752)	-10.71%
Water Supply for Fire Protection/Approvisionnement en eau - incendies						\$5,760	\$5,760	\$6,000	\$6,240	\$240	4.00%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$27,844	\$47,987	\$26,044	\$56,560	\$27,108	\$96,055	\$40,100	\$43,100	\$3,000	7.48%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$68,541	\$68,541	\$171,905	\$171,905	\$102,711	\$102,711	\$193,610	\$203,961	\$10,351	5.35%
TOTAL		\$1,406,845	\$1,486,168	\$1,637,845	\$1,708,407	\$1,660,279	\$1,816,765	\$1,839,322	\$1,954,850	\$115,528	6.28%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$163,924	\$207,795	\$268,126	\$194,675	\$269,272	\$177,353	\$278,246	\$216,917	(\$61,329)	-22.04%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$678,580	\$671,502	\$731,295	\$686,261	\$725,444	\$686,424	\$777,587	\$824,090	\$46,503	5.98%
Water System Debt Charges/Service de la dette pour service d'eau								\$50,000	\$30,000	(\$20,000)	-40.00%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$517,341	\$446,148	\$529,424	\$480,075	\$633,563	\$587,115	\$680,195	\$675,087	(\$5,108)	-0.75%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$22,000	\$30,947	\$84,000	\$142,952	\$22,000	\$152,952	\$43,294	\$198,756	\$155,462	359.08%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers		\$25,000	\$27,065	\$25,000	\$10,834	\$10,000	\$8,960	\$10,000	\$10,000		
TOTAL		\$1,406,845	\$1,383,457	\$1,637,845	\$1,514,797	\$1,660,279	\$1,612,804	\$1,839,322	\$1,954,850	\$115,528	6.28%
SURPLUS/DEFICIT			\$102,711		\$193,610		\$203,961				
Water Rate:		\$461.00		\$468.00		\$480.00		\$372.00	\$392.00	\$20.00	5.38%
Sewer Rate:		\$320.00		\$332.00		\$340.00		\$340.00	\$350.00	\$10.00	2.94%
Combined Rate:		\$781.00		\$800.00		\$820.00		\$712.00	\$742.00	\$30.00	4.21%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Richibucto	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,290	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$942,597	\$942,597	\$979,682	\$979,682	\$1,038,745	\$1,038,745	\$1,076,350	\$1,158,097	\$81,747	7.59%
Unconditional grant/subvention inconditionnelle		\$125,764	\$125,764	\$125,764	\$125,764	\$128,279	\$128,279	\$130,845	\$130,845		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$67,629	\$67,830	\$68,147	\$68,144	\$75,743	\$75,740	\$78,138	\$79,813	\$1,675	2.14%
Sale of services/vente de services		\$289,511	\$310,925	\$315,011	\$321,878	\$315,450	\$294,984	\$290,300	\$307,575	\$17,275	5.95%
Other revenue own source/autres revenus propres sources		\$28,500	\$81,013	\$75,735	\$103,067	\$87,701	\$133,226	\$108,700	\$106,360	(\$2,340)	-2.15%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources				\$1,341		\$1,341					
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$39,000		\$20,531						
...PILT adjustment/ajustement PTLI				\$85	\$85	\$319	\$319	\$1,048		(\$1,048)	-100.00%
...Surplus 2nd previous year/surplus d'avant-dernière année		\$55,220	\$55,220	\$958	\$958	\$20,511	\$20,511				
...Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,509,421	\$1,622,349	\$1,566,723	\$1,620,109	\$1,668,089	\$1,691,804	\$1,685,381	\$1,782,690	\$97,309	5.77%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$306,123	\$340,072	\$359,265	\$381,878	\$373,447	\$418,112	\$392,399	\$479,844	\$87,445	22.28%
Protective services/services de protection											
...Police		\$276,115	\$259,537	\$280,615	\$183,432	\$291,080	\$235,463	\$293,180	\$315,345	\$22,165	7.56%
...Fire operating/service d'incendie		\$63,636	\$55,996	\$64,853	\$57,840	\$71,714	\$67,474	\$71,984	\$68,786	(\$3,198)	-4.44%
...Water cost/coût de l'eau											
...Emergency measures/medures d'urgence		\$750	\$182	\$205	\$167	\$130	\$164	\$130	\$142	\$12	9.23%
...Other/autre		\$1,850	\$1,832	\$1,850	\$1,868	\$2,150	\$2,125	\$2,150	\$2,150		
Transportation/transport		\$181,200	\$161,459	\$159,830	\$163,305	\$196,640	\$171,294	\$194,040	\$189,340	(\$4,700)	-2.42%
Environment health/hygiène		\$96,000	\$106,351	\$96,500	\$97,579	\$99,000	\$96,956	\$102,000	\$113,232	\$11,232	11.01%
Public health/santé publique											
Enviroment development/urbanisme		\$187,627	\$207,691	\$175,845	\$256,130	\$183,491	\$218,287	\$181,430	\$181,710	\$280	0.15%
Recreation & culture/loisirs & culture		\$261,798	\$267,051	\$272,730	\$265,744	\$298,098	\$276,641	\$287,375	\$306,385	\$19,010	6.62%
Fiscal services/services financiers											
...Debt cost/coût de la dette		\$134,286	\$111,229	\$155,030	\$152,256	\$152,339	\$162,639	\$111,679	\$109,300	(\$2,379)	-2.13%
...Transfers/transferts			\$90,402		\$108,926		\$57,311				
...Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$36	\$36						\$1,794	\$1,794	100.00%
...Deficit 2nd previous year(a)/déficit avant-dernière année(a)								\$49,014	\$14,662	(\$34,352)	-70.09%
...Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,509,421	\$1,601,838	\$1,566,723	\$1,669,123	\$1,668,089	\$1,706,466	\$1,685,381	\$1,782,690	\$97,309	5.77%
SURPLUS/DEFICIT											
Debt cost ratio		8.90%		9.90%		9.13%		6.63%	6.13%		-7.47%
Net Budget/budget net		\$1,068,361		\$1,105,446		\$1,207,024		\$1,207,195	\$1,288,942	\$81,747	6.77%
Unconditional grant/subvention inconditionnelle		\$125,764		\$125,764		\$128,279		\$130,845	\$130,845		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$942,597		\$979,682		\$1,038,745		\$1,076,350	\$1,158,097	\$81,747	7.59%
Municipal tax base/assiette fiscale		\$74,940,172		\$76,689,445		\$81,291,719		\$84,234,626	\$90,632,086	\$6,397,460	7.59%
Tax rate/taux de taxe		\$1.2578		\$1.2778		\$1.2778		\$1.2778	\$1.2778	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Richibucto	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,290 Group: E Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$206,000	\$196,884	\$210,000	\$202,771	\$210,000	\$199,199	\$211,000	\$211,000		
Sale of Sewerage services/Tarif du service d'égout	\$160,750	\$161,760	\$164,000	\$160,503	\$165,000	\$163,905	\$165,000	\$165,000		
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$15,000	\$31,209	\$15,000	\$36,319	\$15,000	\$32,013	\$15,000	\$15,000		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$11,224	\$2,940	\$8,284	\$8,284						
TOTAL	\$392,974	\$392,793	\$397,284	\$407,877	\$390,000	\$395,117	\$391,000	\$391,000		
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$69,765	\$60,129	\$66,000	\$46,116	\$66,000	\$62,427	\$61,050	\$52,650	(\$8,400)	-13.76%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$130,696	\$130,584	\$144,939	\$119,234	\$139,965	\$142,187	\$136,340	\$138,956	\$2,616	1.92%
Water System Debt Charges/Service de la dette pour service d'eau	\$150,513	\$144,624	\$106,835	\$185,691	\$105,275	\$185,478	\$104,860	\$106,368	\$1,508	1.44%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$42,000		\$79,510		\$78,760		\$88,750	\$93,026	\$4,276	4.82%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$180,542		\$20,666		\$26,913				
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		\$13,753		\$22,336		\$20,968				
TOTAL	\$392,974	\$529,632	\$397,284	\$394,043	\$390,000	\$437,973	\$391,000	\$391,000		
SURPLUS/DEFICIT		(\$136,839)		\$13,834		(\$42,856)				
Water Rate:	\$280.00		\$280.00		\$280.00		\$280.00	\$280.00		
Sewer Rate:	\$190.00		\$190.00		\$190.00		\$190.00	\$190.00		
Combined Rate:	\$470.00		\$470.00		\$470.00		\$470.00	\$470.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 17,832	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Group: D										
Status: Town/ville										
REVENUES/REVENUS										
Warrant/mandat	\$12,018,706	\$12,018,706	\$13,168,313	\$13,168,313	\$14,582,799	\$14,582,799	\$15,872,313	\$16,968,097	\$1,095,784	6.90%
Unconditional grant/subvention inconditionnelle	\$1,369,250	\$1,369,250	\$1,440,955	\$1,440,955	\$1,469,774	\$1,469,774	\$1,499,170	\$1,499,170		
Federal PILT/PLTI fédéral								\$77,000	\$77,000	100.00%
Services other governments/services autres gouvernements	\$379,575	\$303,355	\$404,767	\$426,977	\$420,095	\$476,033	\$454,975	\$493,200	\$38,225	8.40%
Sale of services/vente de services	\$617,831	\$695,076	\$586,108	\$656,757	\$642,350	\$732,762	\$724,362	\$836,162	\$111,800	15.43%
Other revenue own source/autres revenus propres sources	\$431,700	\$547,476	\$456,281	\$617,571	\$685,315	\$835,737	\$566,425	\$513,275	(\$53,150)	-9.38%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	\$530,000	\$556,958	\$539,000	\$482,718	\$400,000	\$391,212				
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts										
.....PILT adjustment/ajustement PTLI										
.....Surplus 2nd previous year/surplus d'avant-dernière année	\$2,481	\$2,481	\$134,377	\$134,378	\$34,673	\$34,673	\$28,260	\$45,673	\$17,413	61.62%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$15,349,343	\$15,493,302	\$16,729,801	\$16,927,869	\$18,235,006	\$18,522,990	\$19,145,505	\$20,432,577	\$1,287,072	6.72%
EXPENDITURES/DEPENSES										
General gov/Vgouvern. Général	\$1,225,233	\$1,204,582	\$1,353,882	\$1,315,088	\$1,422,308	\$1,252,367	\$1,479,678	\$1,462,476	(\$17,200)	-1.16%
Protective services/services de protection										
.....Police	\$2,358,826	\$2,352,055	\$2,455,645	\$2,529,234	\$2,622,997	\$2,618,020	\$2,839,270	\$3,037,403	\$198,133	6.98%
.....Fire operating/service d'incendie	\$1,031,570	\$959,706	\$972,195	\$988,775	\$1,061,592	\$1,473,565	\$1,979,284	\$2,117,992	\$138,708	7.01%
.....Water cost/coût de l'eau	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000		
.....Emergency measures/medures d'urgence	\$936,863	\$924,381	\$854,037	\$1,020,932	\$918,841	\$509,374				
.....Other/autre	\$203,737	\$197,546	\$206,320	\$211,675	\$246,427	\$242,510	\$291,438	\$316,609	\$25,173	8.64%
Transportation/transport	\$2,115,605	\$2,103,183	\$2,410,864	\$2,469,144	\$2,542,628	\$2,754,186	\$2,743,306	\$2,760,286	\$16,980	0.62%
Environment health/hygiène	\$660,163	\$632,653	\$665,004	\$606,765	\$681,408	\$641,286	\$686,400	\$714,000	\$27,600	4.02%
Public health/santé publique										
Enviroment development/urbanisme	\$396,344	\$438,039	\$491,493	\$499,482	\$515,739	\$510,736	\$544,154	\$545,256	\$1,102	0.20%
Recreation & culture/loisirs & culture	\$2,330,601	\$2,225,364	\$2,521,361	\$2,411,245	\$2,813,066	\$2,782,722	\$2,981,979	\$3,309,185	\$327,206	10.97%
Fiscal services/services financiers										
.....Debt cost/coût de la dette	\$2,155,000	\$2,139,727	\$2,560,000	\$2,447,069	\$2,810,000	\$3,032,492	\$3,117,000	\$3,926,491	\$809,491	25.97%
.....Transfers/transferts	\$1,635,401	\$1,981,393	\$1,939,000	\$2,100,000	\$2,300,000	\$2,360,059	\$2,183,000	\$1,942,879	(\$240,121)	-11.00%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)										
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$15,349,343	\$15,458,629	\$16,729,801	\$16,899,409	\$18,235,006	\$18,477,317	\$19,145,505	\$20,432,577	\$1,287,072	6.72%
SURPLUS/DEFICIT		\$34,673		\$28,260		\$45,673				
Debt cost ratio	14.04%		15.30%		15.41%		16.28%	19.22%		18.04%
Net Budget/budget net	\$13,387,956		\$14,809,268		\$16,052,573		\$17,371,483	\$18,544,267	\$1,172,784	6.75%
Unconditional grant/subvention inconditionnelle	\$1,369,250		\$1,440,955		\$1,469,774		\$1,499,170	\$1,499,170		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt								\$77,000	\$77,000	100.00%
Warrant/mandat	\$12,018,706		\$13,168,313		\$14,582,799		\$15,872,313	\$16,968,097	\$1,095,784	6.90%
Municipal tax base/assiette fiscale	\$783,222,550		\$858,138,900		\$943,095,500		\$1,026,490,650	\$1,097,356,900	\$70,866,250	6.90%
Tax rate/taux de taxe	\$1.5345		\$1.5345		\$1.5463		\$1.5463	\$1.5463	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Riverview	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 17,832 Group: D Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$2,334,400	\$2,376,120	\$2,586,116	\$2,530,626	\$2,729,567	\$2,674,820	\$2,738,819	\$3,017,500	\$278,681	10.18%
Sale of Sewerage services/Tarif du service d'égout	\$1,660,000	\$1,662,785	\$1,749,587	\$1,742,516	\$1,901,930	\$1,862,647	\$1,913,245	\$2,019,027	\$105,782	5.53%
Other sales of service/Autres ventes de service	\$102,600	\$117,001	\$118,000	\$75,688	\$124,000	\$131,277	\$97,000	\$77,500	(\$19,500)	-20.10%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources				\$75,656		\$88,711	\$77,000	\$62,149	(\$14,851)	-19.29%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$2,613	\$2,613	\$106,960	\$106,960	\$49,458	\$21,437	(\$28,021)	-56.66%
TOTAL	\$4,397,000	\$4,455,906	\$4,756,316	\$4,727,099	\$5,162,457	\$5,164,415	\$5,175,522	\$5,497,613	\$322,091	6.22%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$2,537,332	\$2,388,660	\$2,720,957	\$2,495,989	\$2,701,914	\$2,668,076	\$2,472,706	\$2,596,366	\$123,660	5.00%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$1,397,187	\$1,348,341	\$1,482,359	\$1,459,396	\$1,571,083	\$1,649,593	\$1,625,999	\$1,693,196	\$67,197	4.13%
Water System Debt Charges/Service de la dette pour service d'eau	\$10,000	\$14,545	\$65,500	\$27,396	\$186,960	\$149,964	\$298,012	\$436,896	\$138,884	46.60%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$134,500	\$135,095	\$237,500	\$140,984	\$292,500	\$172,076	\$192,805	\$361,155	\$168,350	87.32%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$205,861	\$350,185	\$250,000	\$553,876	\$410,000	\$503,269	\$586,000	\$410,000	(\$176,000)	-30.03%
Deficit from a previous year/Déficit d'une année précédente	\$112,120	\$112,120								
Other Fiscal services/Autres services financiers										
TOTAL	\$4,397,000	\$4,348,946	\$4,756,316	\$4,677,641	\$5,162,457	\$5,142,978	\$5,175,522	\$5,497,613	\$322,091	6.22%
SURPLUS/DEFICIT		\$106,960		\$49,458		\$21,437				
Water Rate:	\$320.00		\$340.00		\$360.00		\$360.00	\$385.00	\$25.00	6.94%
Sewer Rate:	\$240.00		\$246.00		\$264.00		\$264.00	\$289.00	\$25.00	9.47%
Combined Rate:	\$560.00		\$586.00		\$624.00		\$624.00	\$674.00	\$50.00	8.01%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 11,637	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: D										
Status: Town/ville										
REVENUES/REVENUS										
Warrant/mandat	\$8,370,414	\$8,370,414	\$9,237,570	\$9,237,570	\$9,836,441	\$9,836,441	\$10,711,973	\$11,831,833	\$1,119,860	10.45%
Unconditional grant/subvention inconditionnelle	\$401,500	\$401,501	\$401,500	\$401,500	\$409,530	\$409,530	\$417,721	\$417,721		
Federal PILT/PLTI fédéral	\$8,752		\$8,752							
Services other governments/services autres gouvernements	\$69,982	\$71,434	\$67,896	\$80,349	\$72,681	\$79,081	\$74,397	\$74,092	(\$305)	-0.41%
Sale of services/vente de services	\$163,193	\$459,782	\$182,285	\$543,648	\$300,105	\$513,802	\$296,539	\$569,847	\$273,308	92.17%
Other revenue own source/autres revenus propres sources	\$57,225	\$139,140	\$57,500	\$105,784	\$65,802	\$139,103	\$58,946	\$60,774	\$1,828	3.10%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	\$112,657	\$87,305	\$70,357	\$162,943	\$70,357	\$71,483	\$70,500	\$70,500		
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts	\$275,000	\$275,000	\$375,000	\$375,000	\$475,000	\$475,000	\$575,000	\$575,000		
.....PILT adjustment/ajustement PTLI					\$84	\$84	\$4,289	\$4,965	\$676	15.76%
.....Surplus 2nd previous year/surplus d'avant-dernière année	\$1,277	\$1,277	\$1,070	\$1,075			\$4,635	\$5,268	\$633	13.66%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$9,460,000	\$9,805,853	\$10,402,000	\$10,907,869	\$11,230,000	\$11,524,504	\$12,214,000	\$13,610,000	\$1,396,000	11.43%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$1,040,480	\$1,072,669	\$1,163,015	\$1,182,664	\$1,269,591	\$1,293,051	\$1,438,808	\$1,497,589	\$58,781	4.09%
Protective services/services de protection										
.....Police	\$1,374,430	\$1,374,430	\$1,485,907	\$1,452,039	\$1,521,520	\$1,521,412	\$1,597,915	\$1,786,181	\$188,266	10.53%
.....Fire operating/service d'incendie	\$1,102,431	\$1,080,455	\$1,154,295	\$1,135,086	\$1,230,135	\$1,205,177	\$1,256,370	\$1,411,676	\$155,306	12.36%
.....Water cost/coût de l'eau	\$115,000	\$115,000	\$122,500	\$122,500	\$176,500	\$176,500	\$176,500	\$176,500		
.....Emergency measures/medures d'urgence	\$125,427	\$125,427	\$133,828	\$133,828	\$126,472	\$126,472	\$124,619	\$137,122	\$12,503	10.03%
.....Other/autre	\$22,300	\$12,443	\$22,300	\$20,917	\$28,300	\$16,617	\$29,300	\$29,300		
Transportation/transport	\$2,244,702	\$2,078,399	\$2,524,999	\$2,111,088	\$2,866,227	\$2,255,831	\$2,684,069	\$2,945,404	\$261,335	9.74%
Environment health/hygiène	\$510,768	\$514,119	\$522,447	\$524,708	\$517,420	\$504,813	\$537,239	\$547,436	\$10,197	1.90%
Public health/santé publique										
Enviroment developmen/urbanisme	\$443,562	\$427,978	\$500,701	\$477,471	\$534,168	\$485,076	\$579,542	\$705,214	\$125,672	21.68%
Recreation & culture/loisirs & culture	\$696,412	\$836,747	\$784,899	\$948,728	\$862,496	\$1,061,698	\$945,771	\$1,194,949	\$249,178	26.35%
Fiscal services/services financiers										
.....Debt cost/coût de la dette	\$961,741	\$951,918	\$914,340	\$909,023	\$957,446	\$945,638	\$824,635	\$947,450	\$122,815	14.89%
.....Transfers/transferts	\$822,725	\$1,461,251	\$1,092,725	\$1,884,938	\$1,114,742	\$1,701,968	\$2,019,232	\$2,251,179	\$231,947	11.49%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)	\$22		\$244	\$244						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)					\$224,983	\$224,983				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$9,460,000	\$10,030,836	\$10,402,000	\$10,903,234	\$11,230,000	\$11,519,236	\$12,214,000	\$13,610,000	\$1,396,000	11.43%
SURPLUS/DEFICIT		(\$224,983)		\$4,635		\$5,268				
Debt cost ratio	10.17%		8.79%		8.53%		6.75%	6.96%		3.11%
Net Budget/budget net	\$8,790,866		\$9,647,822		\$10,245,971		\$11,129,694	\$12,249,554	\$1,119,860	10.06%
Unconditional grant/subvention inconditionnelle	\$401,500		\$401,500		\$409,530		\$417,721	\$417,721		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt	\$8,752		\$8,752							
Warrant/mandat	\$8,370,414		\$9,237,570		\$9,836,441		\$10,711,973	\$11,831,833	\$1,119,860	10.45%
Municipal tax base/assiette fiscale	\$686,099,508		\$739,005,572		\$786,915,333		\$856,957,872	\$961,979,797	\$104,979,797	12.25%
Tax rate/taux de taxe	\$1.2200		\$1.2500		\$1.2500		\$1.2500	\$1.2300	(\$0.0200)	-1.60%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: POPULATION: 11,637 Group: D Status: Town/ville	2005 BUDGET	2005 AUDIT VERIFIC	2006 BUDGET	2006 AUDIT VERIFIC	2007 BUDGET	2007 AUDIT VERIFIC	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change Changement
	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET		
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$609,787	\$592,757	\$603,873	\$607,292	\$603,363	\$627,047	\$636,979	\$650,733	\$13,754	2.16%
Sale of Sewerage services/Tarif du service d'égout	\$890,572	\$892,252	\$895,582	\$897,787	\$901,782	\$911,056	\$914,600	\$1,028,298	\$113,698	12.43%
Other sales of service/Autre ventes de service	\$101,274	\$175,030	\$116,151	\$131,163	\$116,062	\$110,695	\$154,262	\$161,100	\$6,838	4.43%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$115,000	\$115,000	\$122,500	\$122,500	\$176,500	\$176,500	\$176,500	\$176,500		
Frontage Fees/Frais de façade	\$60,704	\$60,704	\$60,704	\$60,704	\$60,704	\$60,704	\$60,704	\$60,704		
Other revenue from own sources/autres revenus - propre sources	\$45,100	\$43,395	\$45,390	\$46,426	\$43,560	\$50,249	\$43,560	\$45,000	\$1,440	3.31%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts	\$15,605	\$15,605	\$14,440	\$14,440	\$92,843	\$14,843	\$16,702	\$33,900	\$17,198	102.97%
Surplus from previous year/Excédents d'année précédente	\$1,272	\$1,271	\$1,179	\$1,182	\$2,037	\$2,040	\$401	\$867	\$466	116.21%
TOTAL	\$1,839,314	\$1,896,014	\$1,859,819	\$1,881,494	\$1,996,851	\$1,953,134	\$2,003,708	\$2,157,102	\$153,394	7.66%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$345,021	\$356,727	\$398,481	\$429,381	\$437,809	\$470,354	\$467,361	\$519,845	\$52,484	11.23%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$388,346	\$348,192	\$475,369	\$448,295	\$553,187	\$508,254	\$624,039	\$649,355	\$25,316	4.06%
Water System Debt Charges/Service de la dette pour service d'eau	\$472,318	\$456,914	\$423,594	\$418,306	\$418,879	\$410,846	\$332,629	\$490,746	\$158,117	47.54%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$232,857	\$228,676	\$208,042	\$205,026	\$240,309	\$237,582	\$180,239	\$175,656	(\$4,583)	-2.54%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$400,772	\$503,465	\$354,333	\$380,085	\$346,667	\$325,231	\$399,440	\$321,500	(\$77,940)	-19.51%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	\$1,839,314	\$1,893,974	\$1,859,819	\$1,881,093	\$1,996,851	\$1,952,267	\$2,003,708	\$2,157,102	\$153,394	7.66%
SURPLUS/DEFICIT		\$2,040		\$401		\$867				
Water Rate:	\$338.00		\$338.00		\$336.00		\$335.00	\$335.00		
Sewer Rate:	\$225.00		\$225.00		\$225.00		\$225.00	\$250.00	\$25.00	11.11%
Combined Rate:	\$563.00		\$563.00		\$561.00		\$560.00	\$585.00	\$25.00	4.46%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Sackville	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 5,411	Group: C	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
	Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										[diminution]	Changement
REVENUES/REVENUS											
Warrant/mandat		\$6,012,751	\$6,012,751	\$6,314,506	\$6,314,506	\$6,747,092	\$6,747,092	\$7,126,848	\$7,513,272	\$386,424	5.42%
Unconditional grant/subvention inconditionnelle		\$522,822	\$522,822	\$522,822	\$522,822	\$533,278	\$533,278	\$543,944	\$543,944		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$106,635	\$107,461	\$111,575	\$114,499	\$117,576	\$115,830	\$116,251	\$116,251		
Sale of services/vente de services		\$40,300	\$43,899	\$45,200	\$53,790	\$44,000	\$213,036	\$333,300	\$329,500	(\$3,800)	-1.14%
Other revenue own source/autres revenus propres sources		\$72,949	\$65,615	\$78,585	\$62,522	\$71,585	\$96,013	\$74,585	\$82,585	\$8,000	10.73%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$37,500	\$8,689	\$13,600		\$13,600	\$47,515	\$10,600	\$10,600		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$160,315	\$52,023	\$317,952	\$5,636	\$93,136				
.... PILT adjustment/ajustement PTLI						\$380	\$380	\$167		(\$167)	-100.00%
.... Surplus 2nd previous year/surplus d'avant-dernière année		\$7,559	\$7,559	\$9,002	\$9,002	\$1,695	\$1,695	\$41,712	\$45,875	\$4,163	9.98%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$6,800,516	\$6,929,111	\$7,147,313	\$7,395,093	\$7,534,842	\$7,847,975	\$8,247,407	\$8,642,027	\$394,620	4.78%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$661,501	\$786,345	\$761,679	\$907,374	\$675,502	\$966,024	\$997,915	\$1,074,510	\$76,595	7.68%
Protective services/services de protection											
.... Police		\$1,274,059	\$1,223,268	\$1,349,709	\$1,315,198	\$1,382,896	\$1,346,427	\$1,423,840	\$1,473,531	\$49,691	3.49%
.... Fire operating/service d'incendie		\$184,510	\$114,113	\$193,582	\$197,540	\$194,417	\$217,952	\$200,454	\$217,450	\$16,996	8.48%
.... Water cost/coût de l'eau		\$326,000	\$326,000	\$336,000	\$336,000	\$336,000	\$336,000	\$336,000	\$336,000		
.... Emergency measures/medures d'urgence		\$6,000	\$34,378	\$8,000	\$24,833	\$8,000	\$2,485	\$8,000	\$14,000	\$6,000	75.00%
.... Other/autre		\$17,900	\$20,495	\$24,000	\$20,690	\$25,000	\$22,543	\$27,400	\$31,400	\$4,000	14.60%
Transportation/transport		\$1,324,380	\$1,532,374	\$1,399,799	\$1,535,917	\$1,482,956	\$1,465,057	\$1,603,714	\$1,648,650	\$44,936	2.80%
Environment health/hygiène		\$299,246	\$299,561	\$309,586	\$307,477	\$311,740	\$295,093	\$319,300	\$297,686	(\$21,634)	-6.78%
Public health/santé publique											
Enviroment development/urbanisme		\$559,102	\$549,745	\$637,976	\$637,897	\$680,727	\$661,407	\$850,699	\$824,484	(\$26,215)	-3.08%
Recreation & culture/loisirs & culture		\$484,773	\$616,184	\$524,438	\$601,629	\$580,697	\$935,340	\$911,867	\$1,024,860	\$112,993	12.39%
Fiscal services/services financiers											
.... Debt cost/coût de la dette		\$735,996	\$772,199	\$744,355	\$795,183	\$646,907	\$667,803	\$678,218	\$722,885	\$44,667	6.59%
.... Transfers/transferts		\$923,000	\$850,754	\$838,000	\$476,822	\$1,010,000	\$886,169	\$890,000	\$975,000	\$85,000	9.55%
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$4,047		\$189	\$196,821				\$1,591	\$1,591	100.00%
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$6,800,516	\$6,927,416	\$7,147,313	\$7,353,381	\$7,534,842	\$7,802,100	\$8,247,407	\$8,642,027	\$394,620	4.78%
SURPLUS/DEFICIT											
Debt cost ratio		10.82%		10.41%		8.59%		8.22%	8.36%		1.72%
Net Budget/budget net		\$6,535,573		\$6,837,328		\$7,280,370		\$7,670,792	\$8,057,216	\$386,424	5.04%
Unconditional grant/subvention inconditionnelle		\$522,822		\$522,822		\$533,278		\$543,944	\$543,944		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$6,012,751		\$6,314,506		\$6,747,092		\$7,126,848	\$7,513,272	\$386,424	5.42%
Municipal tax base/assiette fiscale		\$391,710,247		\$411,368,461		\$439,549,938		\$464,289,722	\$489,463,991	\$25,174,269	5.42%
Tax rate/taux de taxe		\$1.5350		\$1.5350		\$1.5350		\$1.5350	\$1.5350	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Sackville	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 5,411 Group: C Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$571,973	\$550,682	\$595,906	\$557,846	\$856,380	\$772,623	\$840,722	\$819,621	(\$21,101)	-2.51%
Sale of Sewerage services/Tarif du service d'égout	\$571,973	\$524,053	\$595,906	\$528,535	\$571,620	\$502,519	\$555,196	\$540,422	(\$14,774)	-2.66%
Other sales of service/Autres ventes de service	\$19,000	\$13,872	\$19,500	\$12,930	\$17,000	\$28,751	\$17,500	\$22,000	\$4,500	25.71%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$326,000	\$326,000	\$336,000	\$336,000	\$336,000	\$336,000	\$336,000	\$336,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$21,999	\$24,715	\$24,000	\$31,259	\$27,000	\$28,493	\$27,000	\$27,000		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts		\$62,500								
Surplus from previous year/Excédents d'année précédente	\$8,490	\$8,489	\$3,630	\$3,630	\$3,703	\$3,703	\$6,638	\$4,806	(\$1,832)	-27.60%
TOTAL	\$1,519,435	\$1,510,311	\$1,574,942	\$1,470,200	\$1,811,703	\$1,672,089	\$1,783,056	\$1,749,849	(\$33,207)	-1.86%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$500,490	\$578,259	\$516,230	\$573,327	\$788,601	\$633,917	\$754,125	\$771,784	\$17,659	2.34%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$432,113	\$282,584	\$445,678	\$282,758	\$453,628	\$440,447	\$426,209	\$431,902	\$5,693	1.34%
Water System Debt Charges/Service de la dette pour service d'eau	\$287,916	\$290,038	\$301,017	\$305,080	\$279,237	\$296,040	\$239,361	\$292,703	\$53,342	22.29%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$287,916	\$290,038	\$301,017	\$302,397	\$279,237	\$296,041	\$239,361	\$242,460	\$3,099	1.29%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$65,689				\$838	\$113,000		(\$113,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	\$11,000		\$11,000		\$11,000		\$11,000	\$11,000		
TOTAL	\$1,519,435	\$1,506,608	\$1,574,942	\$1,463,562	\$1,811,703	\$1,667,283	\$1,783,056	\$1,749,849	(\$33,207)	-1.86%
SURPLUS/DEFICIT		\$3,703		\$6,638		\$4,806				
Water Rate:	\$181.00		\$188.00		\$278.00		\$278.00	\$278.00		
Sewer Rate:	\$181.00		\$188.00		\$188.00		\$188.00	\$188.00		
Combined Rate:	\$362.00		\$376.00		\$466.00		\$466.00	\$466.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Saint-Léonard	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation (diminution)	% Change %
POPULATION: 1,352	Group: E Status: Town/ville										
REVENUES/REVENUS											
Warrant/mandat		\$718,095	\$718,095	\$773,269	\$773,269	\$796,551	\$796,551	\$834,096	\$882,733	\$48,637	5.83%
Unconditional grant/subvention inconditionnelle		\$200,283	\$200,208	\$221,314	\$221,314	\$225,740	\$225,740	\$230,255	\$230,255		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$403,440	\$443,780	\$393,115	\$431,208	\$437,476	\$458,002	\$108,237	\$117,337	\$9,100	8.41%
Sale of services/vente de services		\$56,000	\$55,618	\$56,200	\$69,900	\$55,600	\$56,877	\$70,300	\$84,075	\$13,775	19.59%
Other revenue own source/autres revenus propres sources		\$118,262	\$119,611	\$100,530	\$138,820	\$101,580	\$157,261	\$56,800	\$61,150	\$4,350	7.66%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$3,000	\$21,361	\$3,500	\$48,253	\$3,500	\$34,223	\$3,500	\$3,500		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$39,477		\$20,000		\$82,115				
..... PILT adjustment/ajustement PTLI								\$1,321	\$2,823	\$1,502	113.70%
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$1,654	\$1,654	\$3,187	\$3,187	\$1,654	\$1,654	\$1,286		(\$1,286)	-100.00%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,500,734	\$1,599,802	\$1,551,115	\$1,703,749	\$1,622,101	\$1,812,423	\$1,305,795	\$1,381,873	\$76,078	5.83%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$228,437	\$223,799	\$219,983	\$228,145	\$212,028	\$219,957	\$217,368	\$224,622	\$7,254	3.34%
Protective services/services de protection											
..... Police		\$126,035	\$126,035	\$132,960	\$132,960	\$138,500	\$138,500	\$139,256	\$144,664	\$5,408	3.88%
..... Fire operating/service d'incendie		\$50,770	\$50,015	\$50,912	\$46,456	\$61,928	\$64,362	\$53,850	\$70,718	\$16,868	31.32%
..... Water cost/coût de l'eau		\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000		
..... Emergency measures/medures d'urgence		\$306,494	\$317,873	\$311,655	\$339,795	\$329,199	\$357,888				
..... Other/autre		\$500	\$147	\$500	\$97	\$500		\$500		(\$500)	-100.00%
Transportation/transport		\$225,964	\$255,509	\$255,850	\$275,925	\$267,400	\$359,590	\$307,842	\$309,376	\$1,534	0.50%
Environment health/hygiène		\$55,665	\$66,915	\$57,123	\$67,904	\$59,403	\$73,182	\$59,788	\$54,506	(\$5,282)	-8.83%
Public health/santé publique											
Enviroment development/urbanisme		\$19,043	\$15,755	\$14,287	\$12,025	\$14,324	\$13,046	\$15,232	\$24,463	\$9,231	60.60%
Recreation & culture/loisirs & culture		\$283,839	\$323,880	\$292,253	\$336,760	\$301,251	\$325,661	\$297,879	\$328,129	\$30,250	10.16%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$137,946	\$140,051	\$138,821	\$145,054	\$180,954	\$181,373	\$160,380	\$177,543	\$17,163	10.70%
..... Transfers/transferts		\$30,000	\$42,169	\$40,700	\$81,342	\$19,385	\$43,697	\$17,700	\$9,790	(\$7,910)	-44.69%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$41		\$71		\$1,229	\$1,229				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)									\$2,062	\$2,062	100.00%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,500,734	\$1,598,148	\$1,551,115	\$1,702,483	\$1,622,101	\$1,814,485	\$1,305,795	\$1,381,873	\$76,078	5.83%
SURPLUS/DEFICIT											
Debt cost ratio		9.19%		8.95%		11.16%		12.28%	12.85%		4.61%
Net Budget/budget net		\$918,378		\$994,583		\$1,022,291		\$1,064,351	\$1,112,988	\$48,637	4.57%
Unconditional grant/subvention inconditionnelle		\$200,283		\$221,314		\$225,740		\$230,255	\$230,255		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$718,095		\$773,269		\$796,551		\$834,096	\$882,733	\$48,637	5.83%
Municipal tax base/assiette fiscale		\$50,139,300		\$53,991,759		\$55,617,313		\$58,238,837	\$58,762,727	\$523,890	0.90%
Tax rate/taux de taxe		\$1.4322		\$1.4322		\$1.4322		\$1.4322	\$1.5022	\$0.0700	4.99%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Saint-Léonard	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation (diminution)	% Change % Changement
POPULATION: 1,352 Group: E Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET		
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$161,200	\$191,220	\$165,200	\$158,219	\$165,200	\$158,900	\$169,150	\$173,341	\$4,191	2.48%
Sale of Sewerage services/Tarif du service d'égout	\$103,250	\$103,883	\$102,250	\$105,736	\$102,250	\$104,272	\$105,300	\$106,300	\$1,000	0.95%
Other sales of service/Autres ventes de service		\$4,335		\$950		\$3,395				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$1,200		\$1,200		\$1,200		\$1,649	\$2,400	\$551	29.80%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts						\$4,000				
Surplus from previous year/Excédents d'année précédente	\$2,073	\$2,073	\$2,543	\$2,543	\$1,334	\$1,334				
TOTAL	\$303,723	\$337,511	\$307,193	\$303,448	\$305,984	\$307,901	\$312,299	\$318,041	\$5,742	1.84%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$109,505	\$111,385	\$116,718	\$109,958	\$112,296	\$119,937	\$114,907	\$116,818	\$1,909	1.66%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$92,409	\$80,595	\$99,045	\$96,123	\$97,767	\$94,695	\$98,734	\$98,585	(\$149)	-0.15%
Water System Debt Charges/Service de la dette pour service d'eau	\$76,557	\$77,481	\$76,430	\$73,227	\$80,921	\$83,442	\$80,237	\$82,467	\$2,230	2.78%
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$25,252	\$66,626	\$15,000	\$27,436	\$15,000	\$15,000	\$15,000	\$15,000		
Deficit from a previous year/Déficit d'une année précédente							\$3,421	\$5,173	\$1,752	51.21%
Other Fiscal services/Autres services financiers		\$90		\$125						
TOTAL	\$303,723	\$336,177	\$307,193	\$306,869	\$305,984	\$313,074	\$312,299	\$318,041	\$5,742	1.84%
SURPLUS/DEFICIT		\$1,334		(\$3,421)		(\$5,173)				
Water Rate:	\$254.00		\$260.00		\$260.00		\$290.00	\$290.00		
Sewer Rate:	\$170.00		\$170.00		\$170.00		\$150.00	\$150.00		
Combined Rate:	\$424.00		\$430.00		\$430.00		\$440.00	\$440.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Saint-Quentin	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION 2,250	Group E Status Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$1,163,444	\$1,163,444	\$1,229,725	\$1,229,725	\$1,272,291	\$1,272,291	\$1,331,799	\$1,404,310	\$72,511	5.44%
Unconditional grant/subvention inconditionnelle		\$192,583	\$192,583	\$207,664	\$207,664	\$211,817	\$211,817	\$216,054	\$216,054		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$90,155	\$90,155	\$91,115	\$90,803	\$86,091	\$86,091	\$82,003	\$80,901	(\$1,102)	-1.34%
Sale of services/vente de services		\$22,100	\$36,518	\$21,720	\$22,451	\$23,100	\$36,338	\$14,390	\$49,180	\$34,790	241.77%
Other revenue own source/autres revenus propres sources		\$172,917	\$207,873	\$197,263	\$201,082	\$200,992	\$195,071	\$198,206	\$247,230	\$49,024	24.73%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$52,090	\$40,838	\$56,800	\$58,770	\$87,800	\$56,765	\$59,000	\$63,600	\$4,600	7.80%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts				\$13,000							
.....PILT adjustment/ajustement PTLI				\$45	\$45	\$295	\$295	\$179	\$20	(\$159)	-88.83%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$5,151	\$5,151						\$1,286	\$1,286	100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,698,440	\$1,736,562	\$1,819,132	\$1,810,540	\$1,882,386	\$1,858,668	\$1,901,631	\$2,062,581	\$160,950	8.46%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$404,590	\$444,268	\$422,218	\$433,767	\$425,808	\$449,916	\$470,040	\$486,907	\$16,867	3.59%
Protective services/services de protection											
.....Police		\$284,680	\$254,100	\$295,670	\$289,098	\$302,190	\$235,614	\$308,340	\$324,110	\$17,770	5.80%
.....Fire-operating/service d'incendie		\$100,950	\$94,252	\$105,180	\$85,039	\$99,560	\$83,710	\$100,310	\$112,380	\$12,070	12.03%
.....Water cost/coût de l'eau		\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$20,100	\$12,840	\$12,840		
.....Emergency measures/medures d'urgence		\$1,600	\$103	\$1,100	\$2,114	\$1,800	\$2,021	\$2,000	\$3,750	\$1,750	87.50%
.....Other/autre		\$3,200	\$2,972	\$3,200	\$3,052	\$3,200	\$2,977	\$3,200	\$3,130	(\$70)	-2.19%
Transportation/transport		\$285,530	\$285,172	\$287,220	\$295,052	\$279,640	\$298,538	\$295,840	\$305,930	\$10,090	3.41%
Environment health/hygiène		\$116,080	\$113,095	\$118,540	\$115,390	\$118,300	\$115,649	\$116,650	\$131,120	\$14,470	12.40%
Public health/santé publique											
Enviroment development/urbanisme		\$89,120	\$107,696	\$156,330	\$176,287	\$166,090	\$168,586	\$138,115	\$147,005	\$8,890	6.44%
Recreation & culture/loisirs & culture		\$225,803	\$224,162	\$241,916	\$255,294	\$263,953	\$272,965	\$252,749	\$338,392	\$85,643	33.88%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$94,850	\$120,837	\$124,342	\$124,714	\$145,562	\$169,449	\$144,742	\$149,017	\$4,275	2.95%
.....Transfers/transferts		\$79,400	\$93,751	\$36,430	\$19,355	\$47,200	\$21,373	\$43,200	\$48,000	\$4,800	11.11%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$37	\$37								
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$14,386	\$14,385	\$16,483	\$16,484	\$15,605		(\$15,605)	-100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,698,440	\$1,753,045	\$1,819,132	\$1,826,145	\$1,882,386	\$1,857,382	\$1,901,631	\$2,062,581	\$160,950	8.46%
SURPLUS/DEFICIT											
Debt cost ratio		5.58%	(\$16,483)	6.84%	(\$15,605)	7.73%	\$1,286	7.61%	7.22%		-5.08%
Net Budget/budget net		\$1,356,027		\$1,437,389		\$1,484,108		\$1,547,853	\$1,620,364	\$72,511	4.68%
Unconditional grant/subvention inconditionnelle		\$192,583		\$207,664		\$211,817		\$216,054	\$216,054		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,163,444		\$1,229,725		\$1,272,291		\$1,331,799	\$1,404,310	\$72,511	5.44%
Municipal tax base/assiette fiscale		\$89,492,705		\$94,591,147		\$97,865,449		\$100,132,036	\$105,583,899	\$5,451,863	5.44%
Tax rate/taux de taxe		\$1.3000		\$1.3000		\$1.3000		\$1.3300	\$1.3300	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Shediac	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 5,497	Group: C	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$4,261,097	\$4,261,097	\$4,608,399	\$4,608,399	\$5,150,571	\$5,150,571	\$5,532,860	\$6,051,959	\$519,099	9.38%
Unconditional grant/subvention inconditionnelle		\$587,368	\$587,368	\$602,208	\$602,208	\$614,252	\$614,252	\$626,537	\$626,537		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$203,760	\$220,145	\$238,175	\$238,968	\$238,175	\$246,382	\$246,180	\$260,900	\$14,740	5.99%
Sale of services/vente de services		\$225,512	\$216,353	\$243,840	\$251,731	\$276,956	\$260,587	\$273,625	\$319,400	\$45,775	16.73%
Other revenue own source/autres revenus propres sources		\$74,800	\$262,815	\$54,575	\$237,028	\$73,960	\$288,419	\$89,873	\$103,774	\$13,901	15.47%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$10,000	\$37,645								
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$1	\$790,332	\$887,640	\$916,478	\$823,508	\$838,008	\$864,928	\$809,093	(\$55,835)	-6.46%
... PILT adjustment/ajustement PTLI						\$5,616	\$5,616	\$10,711	\$5,300	(\$5,411)	-50.52%
... Surplus 2nd previous year/surplus d'avant-dernière année						\$5,266	\$5,266	\$18,410	\$22,137	\$3,727	20.24%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$5,362,538	\$6,375,755	\$6,634,837	\$6,654,812	\$7,188,304	\$7,409,101	\$7,663,104	\$8,199,100	\$535,996	6.99%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$670,535	\$1,071,685	\$1,159,112	\$1,268,363	\$1,299,434	\$1,153,837	\$1,413,936	\$1,445,400	\$31,464	2.23%
Protective services/services de protection											
... Police		\$876,000	\$909,176	\$925,800	\$921,800	\$957,700	\$960,532	\$999,500	\$1,038,000	\$38,500	3.85%
... Fire-operating/service d'incendie		\$295,118	\$262,205	\$305,333	\$218,159	\$327,822	\$334,054	\$354,600	\$362,500	\$7,900	2.23%
... Water cost/coût de l'eau		\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000		
... Emergency measures/medures d'urgence			\$10,343	\$20,686	\$20,686				\$6,000	\$6,000	100.00%
... Other/autre		\$20,000	\$31,133	\$30,000	\$109,831	\$30,000	\$23,718	\$30,000	\$25,000	(\$5,000)	-16.67%
Transportation/transport		\$878,718	\$1,253,195	\$1,346,448	\$1,290,237	\$1,445,442	\$1,415,130	\$1,418,600	\$1,427,600	\$9,000	0.63%
Environment health/hygiène		\$182,089	\$157,992	\$183,145	\$171,576	\$195,130	\$184,514	\$206,474	\$235,200	\$28,726	13.91%
Public health/santé publique											
Enviroment development/urbanisme		\$375,416	\$440,720	\$456,972	\$490,408	\$501,993	\$521,015	\$559,680	\$642,500	\$82,820	14.80%
Recreation & culture/loisirs & culture		\$838,020	\$893,047	\$949,921	\$1,068,365	\$1,092,244	\$1,126,850	\$1,201,320	\$1,254,000	\$52,680	4.39%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$1,012,171	\$1,058,019	\$1,032,175	\$1,033,067	\$1,033,539	\$1,019,104	\$1,119,429	\$1,149,300	\$29,871	2.67%
... Transfers/transferts		\$1	\$68,504		\$23,000	\$100,000	\$439,728	\$154,565	\$408,600	\$254,035	164.35%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$4,335			\$3,482				
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$9,470	\$9,470	\$15,910	\$15,910						
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$5,362,538	\$6,370,489	\$6,634,837	\$6,636,402	\$7,188,304	\$7,386,964	\$7,663,104	\$8,199,100	\$535,996	6.99%
SURPLUS/DEFICIT											
Debt cost ratio		18.87%		15.56%		14.38%		14.61%	14.02%		-4.04%
Net Budget/budget net		\$4,848,465		\$5,210,607		\$5,764,823		\$6,159,397	\$6,678,496	\$519,099	8.43%
Unconditional grant/subvention inconditionnelle		\$587,368		\$602,208		\$614,252		\$626,537	\$626,537		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$4,261,097		\$4,608,399		\$5,150,571		\$5,532,860	\$6,051,959	\$519,099	9.38%
Municipal tax base/assiette fiscale		\$288,217,187		\$311,724,293		\$348,493,627		\$374,324,841	\$409,413,975	\$35,089,134	9.37%
Tax rate/taux de taxe		\$1.4784		\$1.4784		\$1.4780		\$1.4781	\$1.4792	\$0.0001	0.01%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Shippagan	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,754	Group: C	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$2,237,150	\$2,237,150	\$2,341,657	\$2,341,657	\$2,433,731	\$2,433,731	\$2,589,249	\$2,753,365	\$164,116	6.34%
Unconditional grant/subvention inconditionnelle		\$362,490	\$362,490	\$379,819	\$379,819	\$387,416	\$387,416	\$395,164	\$395,164		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$99,425	\$96,549	\$96,275	\$95,996	\$96,775	\$104,172	\$99,925	\$101,925	\$2,000	2.00%
Sale of services/vente de services		\$177,000	\$189,822	\$180,000	\$189,203	\$182,000	\$181,126	\$181,500	\$174,500	(\$7,000)	-3.86%
Other revenue own source/autres revenus propres sources		\$68,000	\$98,564	\$72,350	\$102,984	\$83,650	\$92,936	\$62,750	\$74,500	\$11,750	18.73%
Other unconditional transfers/autres transf. Inconditionnels			\$43,000								
Cond. transfers other sources/transf. cond. autres sources							\$25,000				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$140,000	\$150,000	\$185,000	\$245,000	\$185,000	\$185,000	\$200,000	\$250,000	\$50,000	25.00%
..... PILT adjustment/ajustement PTLI				\$64	\$64	\$642	\$642	\$2,291	\$1,402	(\$889)	-38.80%
..... Surplus 2nd previous year/surplus d'avant-dernière année								\$4,740	\$12,341	\$7,601	160.36%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$3,084,065	\$3,177,375	\$3,255,165	\$3,354,423	\$3,369,214	\$3,410,023	\$3,535,619	\$3,763,197	\$227,578	6.44%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$682,800	\$734,103	\$754,170	\$741,415	\$757,850	\$789,038	\$790,700	\$771,100	(\$19,600)	-2.48%
Protective services/services de protection											
..... Police		\$439,500	\$439,800	\$464,000	\$463,800	\$479,500	\$479,825	\$493,600	\$511,500	\$17,900	3.63%
..... Fire-operating/service d'incendie		\$114,500	\$121,618	\$118,200	\$119,007	\$128,400	\$127,252	\$124,400	\$142,400	\$18,000	14.47%
..... Water cost/coût de l'eau		\$120,000	\$120,000	\$120,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000		
..... Emergency measures/medures d'urgence		\$2,000	\$150	\$2,000	\$1,836	\$2,000	\$1,036	\$2,000	\$3,500	\$1,500	75.00%
..... Other/autre		\$3,500	\$6,836	\$4,000	\$3,998	\$4,000	\$4,821	\$4,500	\$4,500		
Transportation/transport		\$598,300	\$592,787	\$601,700	\$610,869	\$623,500	\$622,424	\$626,800	\$742,000	\$115,200	18.38%
Environment health/hygiène		\$161,000	\$156,925	\$157,500	\$158,871	\$161,000	\$160,923	\$142,500	\$117,500	(\$25,000)	-17.54%
Public health/santé publique											
Enviroment developement/urbanisme		\$75,000	\$65,593	\$71,500	\$70,931	\$76,200	\$77,131	\$114,200	\$119,300	\$5,100	4.47%
Recreation & culture/loisirs & culture		\$562,660	\$613,804	\$602,150	\$669,128	\$629,950	\$627,269	\$665,950	\$745,500	\$79,550	11.95%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$289,442	\$295,110	\$349,454	\$360,172	\$387,500	\$403,002	\$451,169	\$480,897	\$29,728	6.59%
..... Transfers/transferts					\$2,700	\$15,000		\$19,800	\$25,000	\$5,200	26.26%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$41	\$41		\$16,375		\$648				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$35,322	\$35,322	\$10,491	\$10,491	\$4,314	\$4,314				
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$3,084,065	\$3,181,689	\$3,255,165	\$3,349,683	\$3,369,214	\$3,397,682	\$3,535,619	\$3,763,197	\$227,578	6.44%
SURPLUS/DEFICIT											
Debt cost ratio		9.39%		10.74%		11.50%		12.78%	12.78%		0.14%
Net Budget/budget net		\$2,599,640		\$2,721,476		\$2,821,147		\$2,984,413	\$3,148,529	\$164,116	5.50%
Unconditional grant/subvention inconditionnelle		\$362,490		\$379,819		\$387,416		\$395,164	\$395,164		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,237,150		\$2,341,657		\$2,433,731		\$2,589,249	\$2,753,365	\$164,116	6.34%
Municipal tax base/assiette fiscale		\$153,703,185		\$160,883,358		\$167,209,272		\$177,894,138	\$186,038,155	\$8,144,017	4.58%
Tax rate/taux de taxe		\$1.4555		\$1.4555		\$1.4555		\$1.4555	\$1.4800	\$0.0245	1.68%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: Shippagan	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,754 Group: C Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$577,000	\$591,708	\$585,000	\$570,439	\$539,000	\$588,492	\$548,000	\$573,000	\$25,000	4.56%
Sale of Sewerage services/Tarif du service d'égout	\$294,000	\$296,932	\$330,000	\$342,222	\$340,000	\$368,739	\$369,000	\$387,000	\$18,000	4.88%
Other sales of service/Autre ventes de service	\$7,000	\$16,499	\$7,000	\$10,200	\$7,000	\$11,000	\$8,000	\$8,000		
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$120,000	\$120,000	\$120,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$10,000	\$22,807	\$13,000	\$19,848	\$12,000	\$17,083	\$12,000	\$12,000		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente							\$57,059	\$33,500	(\$23,559)	-41.29%
TOTAL	\$1,008,000	\$1,047,946	\$1,055,000	\$1,062,709	\$998,000	\$1,085,314	\$1,094,059	\$1,113,500	\$19,441	1.78%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$388,500	\$392,939	\$426,500	\$407,465	\$420,500	\$454,833	\$428,000	\$466,000	\$38,000	8.88%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$236,000	\$223,213	\$252,000	\$271,067	\$280,000	\$269,580	\$279,000	\$327,000	\$48,000	17.20%
Water System Debt Charges/Service de la dette pour service d'eau	\$175,803	\$172,875	\$181,150	\$175,052	\$136,300	\$140,870	\$174,200	\$173,000	(\$1,200)	-0.69%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$115,500	\$115,250	\$117,450	\$116,701	\$89,200	\$93,913	\$114,800	\$114,000	(\$800)	-0.70%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$17,400	\$18,219	\$25,000	\$25,297	\$25,756	\$27,661	\$23,000	\$25,500	\$2,500	10.87%
Deficit from a previous year/Déficit d'une année précédente	\$68,997	\$68,997	\$46,700	\$46,700	\$39,844	\$39,844	\$65,170		(\$65,170)	-100.00%
Other Fiscal services/Autres services financiers	\$5,800	\$13,436	\$6,200	\$6,385	\$6,400	\$12,204	\$9,889	\$8,000	(\$1,889)	-19.10%
TOTAL	\$1,008,000	\$1,004,929	\$1,055,000	\$1,048,667	\$998,000	\$1,038,905	\$1,094,059	\$1,113,500	\$19,441	1.78%
SURPLUS/DEFICIT		\$43,017		\$14,042		\$46,409				
Water Rate:	\$200.00		\$200.00		\$200.00		\$200.00	\$200.00		
Sewer Rate:	\$200.00		\$200.00		\$200.00		\$200.00	\$200.00		
Combined Rate:	\$400.00		\$400.00		\$400.00		\$400.00	\$400.00		

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	St Andrews	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION 1,798	Group E Status: Town/ville										
REVENUES/REVENUS											
Warrant/mandat		\$1,997,876	\$1,997,876	\$2,179,264	\$2,179,264	\$2,261,917	\$2,261,917	\$2,397,187	\$2,491,455	\$94,268	3.93%
Unconditional grant/subvention inconditionnelle		\$127,435	\$127,435	\$127,435	\$127,435	\$129,984	\$129,984	\$132,583	\$132,583		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$98,490	\$98,490	\$103,578	\$105,103	\$89,857	\$90,760	\$91,101	\$93,214	\$2,113	2.32%
Sale of services/vente de services		\$225,600	\$213,042	\$258,275	\$202,429	\$267,860	\$202,876	\$251,750	\$289,479	\$37,729	14.99%
Other revenue own source/autres revenus propres sources		\$106,750	\$273,760	\$151,890	\$143,296	\$203,789	\$280,148	\$224,392	\$254,205	\$29,813	13.29%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources								\$46,000	\$46,000		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$177,494	\$177,500	\$178,150	\$179,499	\$20,000	\$20,000	\$20,000	\$20,000		
... PILT adjustment/ajustement PTLI		\$4,790	\$4,790			\$5,746	\$5,746	\$1,624	\$820	(\$804)	-49.51%
... Surplus 2nd previous year/surplus d'avant-dernière année		\$121,929	\$121,929	\$34,993	\$34,993			\$5,925		(\$5,925)	-100.00%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$2,880,364	\$3,014,822	\$3,034,585	\$2,972,019	\$2,979,153	\$2,991,431	\$3,170,562	\$3,327,756	\$157,194	4.96%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$527,328	\$414,138	\$578,437	\$474,362	\$616,099	\$519,220	\$708,155	\$593,165	(\$114,990)	-16.24%
Protective services/services de protection											
... Police		\$278,130	\$276,317	\$289,487	\$308,736	\$303,745	\$295,164	\$303,755	\$338,804	\$35,049	11.54%
... Fire operating/service d'incendie		\$212,090	\$186,563	\$213,541	\$206,959	\$159,279	\$185,873	\$167,487	\$165,720	(\$1,767)	-1.06%
... Water cost/coût de l'eau		\$75,000	\$75,000	\$286,948	\$167,600	\$284,151	\$175,000	\$217,471	\$205,537	(\$11,934)	-5.49%
... Emergency measures/medures d'urgence								\$2,000	\$2,000		
... Other/autre		\$14,500		\$12,500	\$88,961	\$12,500		\$26,100	\$25,478	(\$622)	-2.38%
Transportation/transport		\$406,637	\$408,932	\$435,331	\$420,547	\$405,354	\$447,642	\$450,466	\$544,877	\$94,411	20.96%
Environment health/hygiène		\$97,125	\$91,320	\$99,356	\$94,265	\$99,500	\$99,404	\$99,472	\$114,000	\$14,528	14.61%
Public health/santé publique									\$73,900	\$73,900	100.00%
Enviroment development/urbanisme		\$50,350	\$252,945	\$44,000	\$178,044	\$31,000	\$263,315	\$65,800	\$153,545	\$87,745	133.35%
Recreation & culture/loisirs & culture		\$518,855	\$422,519	\$626,821	\$421,531	\$660,623	\$509,258	\$681,843	\$708,960	\$27,117	3.98%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$157,231	\$166,815	\$171,784	\$172,335	\$171,089	\$172,814	\$160,488	\$176,286	\$15,798	9.84%
... Transfers/transferts		\$523,118	\$670,236	\$275,928	\$434,302	\$225,850	\$314,762	\$287,525	\$224,500	(\$63,025)	-21.92%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$452	\$452						
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$9,963	\$9,963		\$984	\$984	100.00%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$2,880,364	\$3,024,785	\$3,034,585	\$2,966,094	\$2,979,153	\$2,992,415	\$3,170,562	\$3,327,756	\$157,194	4.96%
SURPLUS/DEFICIT											
Debt cost ratio		5.50%		5.66%		5.74%		5.06%	5.30%		4.66%
Net Budget/budget net		\$2,125,311		\$2,306,699		\$2,391,901		\$2,529,770	\$2,624,038	\$94,268	3.73%
Unconditional grant/subvention inconditionnelle		\$127,435		\$127,435		\$129,984		\$132,583	\$132,583		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,997,876		\$2,179,264		\$2,261,917		\$2,397,187	\$2,491,455	\$94,268	3.93%
Municipal tax base/assiette fiscale		\$182,005,669		\$196,529,983		\$206,059,648		\$218,382,739	\$226,970,417	\$8,587,678	3.93%
Tax rate/taux de taxe		\$1.0977		\$1.0977		\$1.0977		\$1.0977	\$1.0977	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: St. Andrews	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,798 Group: E Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$280,000		\$330,750	\$530,270	\$330,750		\$345,580	\$368,940	\$23,360	6.76%
Sale of Sewerage services/Tarif du service d'égout	\$167,688	\$518,669	\$194,250		\$194,250		\$202,020	\$206,060	\$4,040	2.00%
Other sales of service/Autre ventes de service	\$4,620	\$5,993	\$4,301	\$1,734	\$1,501	\$562,705	\$3,500	\$3,500		
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$75,000	\$75,000	\$286,948	\$167,600	\$284,151	\$175,000	\$217,471	\$205,537	(\$11,934)	-5.49%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$7,500	\$9,325	\$7,600	\$7,317	\$7,600	\$8,202	\$7,600	\$7,600		
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts	\$90,319	\$18,000								
Surplus from previous year/Excédents d'année précédente	\$15,560	\$15,560			\$1,908	\$1,908	\$630		(\$630)	-100.00%
TOTAL	\$640,687	\$642,547	\$823,849	\$706,921	\$820,160	\$747,815	\$776,801	\$791,637	\$14,836	1.91%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$236,245	\$227,987	\$277,112	\$230,237	\$236,818	\$189,738	\$246,635	\$263,971	\$17,336	7.03%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$86,678	\$65,282	\$99,237	\$83,880	\$113,896	\$72,136	\$110,472	\$97,778	(\$12,694)	-11.49%
Water System Debt Charges/Service de la dette pour service d'eau	\$167,566	\$148,551	\$190,358	\$176,082	\$196,528	\$191,553	\$175,922	\$176,382	\$460	0.26%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$140,196	\$148,551	\$176,058	\$176,081	\$195,508	\$191,553	\$174,622	\$175,082	\$460	0.26%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$10,000	\$40,998	\$80,667	\$34,654	\$77,410	\$104,691	\$69,150	\$74,810	\$5,660	8.19%
Deficit from a previous year/Déficit d'une année précédente			\$417	\$417				\$3,614	\$3,614	100.00%
Other Fiscal services/Autres services financiers		\$9,270		\$4,940		\$1,758				
TOTAL	\$640,687	\$640,639	\$823,849	\$706,291	\$820,160	\$751,429	\$776,801	\$791,637	\$14,836	1.91%
SURPLUS/DEFICIT		\$1,908		\$630		(\$3,614)				
Water Rate:	\$113.00		\$235.00		\$235.00		\$217.00	\$221.00	\$4.00	1.84%
Sewer Rate:	\$113.00		\$235.00		\$235.00		\$217.00	\$221.00	\$4.00	1.84%
Combined Rate:	\$226.00		\$470.00		\$470.00		\$434.00	\$442.00	\$8.00	1.84%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	St. George	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION: 1,512	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$1,138,298	\$1,138,298	\$1,184,272	\$1,184,272	\$1,248,961	\$1,248,961	\$1,292,848	\$1,347,437	\$54,589	4.22%
Unconditional grant/subvention inconditionnelle		\$113,057	\$113,057	\$113,057	\$113,057	\$115,318	\$115,318	\$117,825	\$117,825		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$73,892	\$73,982	\$69,514	\$67,904	\$67,989	\$70,575	\$81,570	\$64,764	(\$16,808)	-20.60%
Sale of services/vente de services		\$2,200	\$7,835	\$1,500	\$1,449	\$2,000	\$1,355	\$1,500	\$1,700	\$200	13.33%
Other revenue own source/autres revenus propres sources		\$17,215	\$21,035	\$11,050	\$26,030	\$20,985	\$35,281	\$16,930	\$15,907	(\$1,023)	-6.04%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$15,297	\$750	\$46,892	\$2,700	\$29,154	\$2,700	\$3,300	\$600	22.22%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
PILT adjustment/ajustement PTLI		\$9,829	\$9,829	\$10,099	\$10,099	\$626	\$626	\$17,915	\$3,389	(\$14,546)	-81.19%
Surplus 2nd previous year/surplus d'avant-dernière année		\$72	\$72	\$838	\$838				\$5,445	\$5,445	100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,354,363	\$1,379,205	\$1,391,080	\$1,450,341	\$1,458,559	\$1,501,270	\$1,531,088	\$1,559,547	\$28,459	1.86%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$268,004	\$248,864	\$300,459	\$267,846	\$313,334	\$304,820	\$347,453	\$328,532	(\$18,921)	-5.45%
Protective services/services de protection											
Police		\$173,800	\$173,800	\$183,360	\$183,360	\$189,540	\$189,540	\$196,000	\$205,000	\$9,000	4.59%
Fire operating/service d'incendie		\$103,985	\$88,064	\$109,136	\$109,587	\$108,087	\$87,981	\$113,509	\$132,788	\$19,279	16.98%
Water cost/coût de l'eau		\$25,000	\$33,700	\$30,000	\$42,500	\$30,000	\$30,000	\$30,000	\$30,000		
Emergency measures/medures d'urgence		\$2,500	\$625	\$2,500	\$750	\$2,500	\$566	\$1,000	\$2,000	\$1,000	100.00%
Other/autre		\$9,100	\$6,272	\$8,800	\$7,993	\$8,900	\$8,078	\$15,000	\$20,250	\$5,250	35.00%
Transportation/transport		\$404,892	\$327,773	\$439,896	\$320,317	\$461,743	\$346,777	\$503,908	\$529,364	\$25,456	5.05%
Environment health/hygiène		\$80,000	\$69,845	\$80,000	\$76,372	\$84,000	\$80,997	\$83,000	\$92,000	\$9,000	10.84%
Public health/santé publique		\$34,840	\$11,686	\$15,115	\$42,004	\$52,030	\$40,162	\$40,850	\$43,950	\$3,100	7.59%
Enviroment development/urbanisme		\$68,150	\$69,731	\$73,500	\$72,121	\$74,103	\$54,428	\$61,178	\$54,550	(\$6,628)	-10.83%
Recreation & culture/loisirs & culture		\$68,800	\$63,105	\$68,900	\$77,901	\$71,750	\$51,494	\$72,500	\$85,798	\$13,298	18.34%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$63,067	\$23,813	\$52,725	\$44,385	\$49,970	\$38,251	\$42,281	\$35,315	(\$6,966)	-16.48%
Transfers/transferts		\$52,225	\$264,049	\$26,689	\$207,632	\$10,500	\$260,629	\$21,982		(\$21,982)	-100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$2,102	\$2,102	\$2,427		(\$2,427)	-100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,354,363	\$1,381,307	\$1,391,080	\$1,452,768	\$1,458,559	\$1,495,825	\$1,531,088	\$1,559,547	\$28,459	1.86%
SURPLUS/DEFICIT											
Debt cost ratio		4.66%	(\$2,102)	3.79%	(\$2,427)	3.43%		2.76%	2.26%		-18.00%
Net Budget/budget net		\$1,251,355		\$1,297,329		\$1,364,279		\$1,410,473	\$1,465,062	\$54,589	3.87%
Unconditional grant/subvention inconditionnelle		\$113,057		\$113,057		\$115,318		\$117,825	\$117,825		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,138,298		\$1,184,272		\$1,248,961		\$1,292,848	\$1,347,437	\$54,589	4.22%
Municipal tax base/assiette fiscale		\$91,063,877		\$94,741,772		\$99,916,867		\$103,427,877	\$107,794,964	\$4,367,087	4.22%
Tax rate/taux de taxe		\$1.2500		\$1.2500		\$1.2500		\$1.2500	\$1.2500	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: St. George	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,512 Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$236,435	\$405,779	\$240,000	\$386,115	\$239,800	\$383,652	\$244,600	\$267,849	\$23,249	9.50%
Sale of Sewerage services/Tarif du service d'égout	\$125,775		\$128,250		\$128,190		\$137,368	\$155,385	\$18,017	13.12%
Other sales of service/Autres ventes de service	\$500	\$595	\$500	\$670	\$500	\$935	\$1,000	\$500	(\$500)	-50.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$25,000	\$33,700	\$30,000	\$42,500	\$30,000	\$30,000	\$30,000	\$30,000		
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$7,000	\$19,052	\$8,000	\$15,710	\$1,000	\$10,064	\$10,000	\$5,000	(\$5,000)	-50.00%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts				\$96,025						
Surplus from previous year/Excédents d'année précédente	\$22	\$22	\$257	\$257						
TOTAL	\$394,732	\$459,148	\$407,007	\$541,277	\$399,490	\$424,651	\$422,968	\$458,734	\$35,766	8.46%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$139,036	\$120,804	\$133,638	\$119,468	\$143,350	\$146,562	\$156,829	\$189,024	\$32,195	20.53%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$178,449	\$168,272	\$174,177	\$136,499	\$175,793	\$154,878	\$178,460	\$214,731	\$36,271	20.32%
Water System Debt Charges/Service de la dette pour service d'eau	\$12,481	\$9,225	\$16,989	\$10,972	\$16,349	\$10,026	\$14,659	\$5,000	(\$9,659)	-65.89%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$56,491	\$48,059	\$56,805	\$49,669	\$59,772	\$48,975	\$50,446	\$41,755	(\$8,691)	-17.23%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$8,275	\$117,014	\$25,398	\$220,638		\$60,373	\$21,526	\$7,800	(\$13,726)	-63.76%
Deficit from a previous year/Déficit d'une année précédente					\$4,226	\$4,226	\$1,048	\$424	(\$624)	-59.54%
Other Fiscal services/Autres services financiers				\$5,079		\$35				
TOTAL	\$394,732	\$463,374	\$407,007	\$542,325	\$399,490	\$425,075	\$422,968	\$458,734	\$35,766	8.46%
SURPLUS/DEFICIT		(\$4,226)		(\$1,048)		(\$424)				
Water Rate:	\$197.00		\$207.00		\$207.00		\$207.00	\$217.00	\$10.00	4.83%
Sewer Rate:	\$57.00		\$60.00		\$60.00		\$60.00	\$63.00	\$3.00	5.00%
Combined Rate:	\$254.00		\$267.00		\$267.00		\$267.00	\$280.00	\$13.00	4.87%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	St. Stephen	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 4,780	Group: C Status: Town/ville	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$4,032,925	\$4,032,925	\$4,140,104	\$4,140,104	\$4,518,456	\$4,518,456	\$4,678,555	\$4,823,309	\$144,754	3.09%
Unconditional grant/subvention inconditionnelle		\$635,982	\$635,982	\$651,024	\$651,024	\$664,045	\$664,045	\$677,326	\$677,326		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$151,524	\$151,540	\$165,496	\$165,738	\$143,488	\$143,000	\$149,066	\$152,238	\$3,172	2.13%
Sale of services/vente de services		\$75,644	\$76,373	\$81,593	\$82,221	\$82,993	\$82,883	\$83,269	\$74,370	(\$8,899)	-10.69%
Other revenue own source/autres revenus propres sources		\$191,802	\$247,685	\$205,298	\$341,002	\$191,335	\$242,358	\$190,605	\$205,806	\$15,201	7.98%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$5,000	\$6,611	\$18,000	\$12,613	\$18,000	\$19,538	\$16,000	\$16,000		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$576,343	\$608,556	\$632,304	\$636,388	\$644,043	\$725,808	\$700,181	\$741,022	\$40,841	5.83%
... PILT adjustment/ajustement PTLI				\$77	\$77	\$186	\$186	\$6,274	\$4,381	(\$1,893)	-30.17%
... Surplus 2nd previous year/surplus d'avant-dernière année		\$1,650	\$1,650	\$957	\$957	\$1,363	\$1,363	\$2,414	\$21,737	\$19,323	800.46%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$5,670,870	\$5,761,322	\$5,894,853	\$6,030,124	\$6,263,909	\$6,397,637	\$6,503,690	\$6,716,189	\$212,499	3.27%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$772,790	\$701,674	\$797,725	\$761,136	\$831,205	\$826,487	\$800,143	\$845,955	(\$54,188)	-6.02%
Protective services/services de protection											
... Police		\$1,047,150	\$1,046,776	\$1,100,980	\$1,122,705	\$1,161,385	\$1,182,084	\$1,096,893	\$1,158,028	\$61,135	5.57%
... Fire operating/service d'incendie		\$615,743	\$534,289	\$649,383	\$598,519	\$648,328	\$625,040	\$720,357	\$683,621	(\$36,736)	-5.10%
... Water cost/coût de l'eau		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000		
... Emergency measures/medures d'urgence											
... Other/autre		\$111,480	\$124,260	\$126,924	\$124,244	\$130,212	\$132,823	\$101,277	\$119,321	\$18,044	17.82%
Transportation/transport		\$1,413,142	\$1,392,955	\$1,486,916	\$1,395,997	\$1,506,164	\$1,596,909	\$1,588,940	\$1,768,444	\$179,504	11.30%
Environment health/hygiène		\$230,485	\$216,890	\$232,720	\$220,198	\$231,370	\$217,846	\$226,360	\$227,280	\$920	0.41%
Public health/santé publique											
Enviroment development/urbanisme		\$289,828	\$279,905	\$236,966	\$213,509	\$268,551	\$288,786	\$262,374	\$231,610	(\$30,764)	-11.73%
Recreation & culture/loisirs & culture		\$541,736	\$520,684	\$584,998	\$553,752	\$611,056	\$594,261	\$654,256	\$636,474	(\$17,782)	-2.72%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$515,508	\$486,802	\$545,241	\$524,217	\$612,658	\$611,157	\$810,090	\$899,708	\$89,616	11.06%
... Transfers/transferts			\$327,627		\$363,313	\$130,000	\$138,079	\$10,000	\$12,750	\$2,750	27.50%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$10	\$10								
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$8,000	\$3,087	\$8,000	\$25,120	\$8,000	\$37,428	\$8,000	\$8,000		
TOTAL		\$5,670,870	\$5,759,959	\$5,894,853	\$6,027,710	\$6,263,909	\$6,375,900	\$6,503,690	\$6,716,189	\$212,499	3.27%
SURPLUS/DEFICIT											
Debt cost ratio		9.09%		9.25%		9.78%		12.46%	13.40%		7.55%
Net Budget/budget net		\$4,668,907		\$4,791,128		\$5,182,501		\$5,355,881	\$5,500,635	\$144,754	2.70%
Unconditional grant/subvention inconditionnelle		\$635,982		\$651,024		\$664,045		\$677,326	\$677,326		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$4,032,925		\$4,140,104		\$4,518,456		\$4,678,555	\$4,823,309	\$144,754	3.09%
Municipal tax base/assiette fiscale		\$261,878,264		\$268,837,950		\$293,408,221		\$303,802,296	\$316,282,584	\$12,480,288	4.11%
Tax rate/taux de taxe		\$1.5400		\$1.5400		\$1.5400		\$1.5400	\$1.5250	(\$0.0150)	-0.97%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité: St. Stephen		2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,780	Group: C	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$579,452	\$610,801	\$621,000	\$613,357	\$639,000	\$596,016	\$659,000	\$715,610	\$56,610	8.59%
Sale of Sewerage services/Tarif du service d'égout		\$727,771	\$755,634	\$762,424	\$781,476	\$805,497	\$798,531	\$865,497	\$1,005,646	\$140,149	16.19%
Other sales of service/Autre ventes de service		\$2,000	\$8,683	\$2,000	\$14,795	\$2,000	\$2,000	\$2,000	\$2,000		
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$12,330	\$26,429	\$12,384	\$88,590	\$12,344	\$19,407	\$12,344	\$12,477	\$133	1.08%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$28,107	\$28,107	\$1,716	\$1,716	\$1,397	\$1,397	\$1,998		(\$1,998)	-100.00%
TOTAL		\$1,474,660	\$1,554,654	\$1,524,524	\$1,624,934	\$1,585,238	\$1,540,351	\$1,665,839	\$1,860,733	\$194,894	11.70%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$839,365	\$783,248	\$757,567	\$697,346	\$765,542	\$869,331	\$803,886	\$873,404	\$69,518	8.65%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$414,898	\$371,310	\$522,198	\$499,852	\$548,986	\$504,451	\$542,977	\$606,316	\$63,339	11.67%
Water System Debt Charges/Service de la dette pour service d'eau		\$43,972	\$37,356	\$50,083	\$42,155	\$58,906	\$51,229	\$80,329	\$125,661	\$45,332	56.43%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$166,425	\$151,684	\$184,176	\$178,324	\$201,004	\$190,021	\$217,647	\$216,749	(\$898)	-0.41%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$10,000	\$208,661	\$10,000	\$197,339	\$10,000	\$12,081	\$20,000	\$10,000	(\$10,000)	-50.00%
Deficit from a previous year/Déficit d'une année précédente									\$27,603	\$27,603	100.00%
Other Fiscal services/Autres services financiers			\$520	\$500	\$6,554	\$800	\$1,285	\$1,000	\$1,000		
TOTAL		\$1,474,660	\$1,552,779	\$1,524,524	\$1,621,570	\$1,585,238	\$1,628,398	\$1,665,839	\$1,860,733	\$194,894	11.70%
SURPLUS/DEFICIT			\$1,875		\$3,364		(\$88,047)				
Water Rate:		\$135.00		\$123.00		\$130.00		\$145.00	\$176.00	\$31.00	21.38%
Sewer Rate:		\$202.00		\$219.00		\$238.00		\$260.00	\$319.00	\$59.00	22.69%
Combined Rate:		\$337.00		\$342.00		\$368.00		\$405.00	\$495.00	\$90.00	22.22%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Sussex	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,241	Group: C	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$3,381,360	\$3,381,360	\$3,536,446	\$3,536,446	\$3,821,563	\$3,821,563	\$4,120,290	\$4,328,417	\$208,127	5.05%
Unconditional grant/subvention inconditionnelle		\$387,153	\$387,153	\$387,943	\$387,943	\$395,702	\$395,702	\$403,616	\$403,616		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$143,000	\$187,321	\$149,000	\$200,826	\$160,500	\$160,655	\$169,300	\$179,700	\$10,400	6.14%
Sale of services/vente de services		\$207,100	\$259,580	\$220,700	\$284,710	\$233,200	\$305,249	\$249,000	\$255,200	\$6,200	2.49%
Other revenue own source/autres revenus propres sources		\$46,000	\$146,662	\$51,400	\$126,340	\$58,878	\$141,178	\$69,297	\$74,100	\$4,803	6.93%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$163,500	\$273,684	\$166,627	\$346,823	\$155,674	\$437,413	\$155,700	\$164,500	\$8,800	5.65%
.....PILT adjustment/ajustement PTLI		\$380	\$380	\$5,920	\$5,920	\$4,298	\$4,298	\$2,243	\$2,549	\$306	13.64%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$907	\$907	\$2,564	\$2,564	\$485	\$485	\$554	\$1,018	\$464	83.75%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$4,329,400	\$4,637,247	\$4,520,600	\$4,891,572	\$4,830,300	\$5,266,543	\$5,170,000	\$5,409,100	\$239,100	4.62%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$482,500	\$499,576	\$517,800	\$514,344	\$554,900	\$567,668	\$585,400	\$612,100	\$26,700	4.56%
Protective services/services de protection											
.....Police		\$796,100	\$795,048	\$841,700	\$838,695	\$867,500	\$866,660	\$894,100	\$925,500	\$31,400	3.51%
.....Fire-operating/service d'incendie		\$175,300	\$176,085	\$183,200	\$191,437	\$210,800	\$216,711	\$231,200	\$246,800	\$15,600	6.75%
.....Water cost/coût de l'eau		\$47,000	\$88,000	\$47,000	\$81,500	\$57,000	\$25,000	\$57,000	\$57,000		
.....Emergency measures/medures d'urgence		\$2,200	\$1,229	\$2,300	\$1,255	\$3,600	\$2,563	\$3,800	\$6,300	\$2,500	65.79%
.....Other/autre		\$30,300	\$30,379	\$32,100	\$26,302	\$32,200	\$23,952	\$32,000	\$31,900	(\$100)	-0.31%
Transportation/transport		\$1,126,400	\$1,034,451	\$1,193,100	\$1,049,451	\$1,197,000	\$1,054,986	\$1,251,100	\$1,285,900	\$34,800	2.78%
Environment health/hygiène		\$302,200	\$286,099	\$317,000	\$297,310	\$326,100	\$319,266	\$349,300	\$371,500	\$22,200	6.36%
Public health/santé publique											
Enviroment developement/urbanisme		\$216,700	\$141,082	\$212,700	\$174,710	\$258,900	\$247,316	\$263,900	\$278,600	\$14,700	5.57%
Recreation & culture/loisirs & culture		\$793,500	\$687,585	\$818,500	\$785,355	\$858,200	\$824,439	\$942,300	\$1,041,700	\$99,400	10.55%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$166,400	\$156,135	\$206,500	\$131,538	\$154,550	\$89,775	\$169,100	\$199,900	\$30,800	18.21%
.....Transfers/transferts		\$188,800	\$739,093	\$148,700	\$799,121	\$309,550	\$1,027,189	\$390,800	\$351,900	(\$38,900)	-9.95%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$4,329,400	\$4,636,762	\$4,520,600	\$4,891,018	\$4,830,300	\$5,265,525	\$5,170,000	\$5,409,100	\$239,100	4.62%
SURPLUS/DEFICIT											
Debt cost ratio		3.84%	\$485	4.57%	\$554	3.20%	\$1,018	3.27%	3.70%		12.99%
Net Budget/budget net		\$3,768,513		\$3,924,389		\$4,217,265		\$4,523,906	\$4,732,033	\$208,127	4.60%
Unconditional grant/subvention inconditionnelle		\$387,153		\$387,943		\$395,702		\$403,616	\$403,616		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$3,381,360		\$3,536,446		\$3,821,563		\$4,120,290	\$4,328,417	\$208,127	5.05%
Municipal tax base/assiette fiscale		\$246,098,587		\$256,710,728		\$279,129,575		\$305,457,387	\$332,553,226	\$27,095,839	8.87%
Tax rate/taux de taxe		\$1.3740		\$1.3776		\$1.3691		\$1.3489	\$1.3016	(\$0.0473)	-3.51%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité	Sussex	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,241	Group: C	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$888,799	\$927,974	\$932,218	\$972,173	\$967,153	\$1,037,629	\$967,500	\$986,600	\$19,100	1.97%
Sale of Sewerage services/Tarif du service d'égout								\$25,000	\$25,000		
Other sales of service/Autre ventes de service		\$46,100	\$116,468	\$48,100	\$126,344	\$48,100	\$285,471	\$37,400	\$42,100	\$4,700	12.57%
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$47,000	\$88,000	\$47,000	\$81,500	\$57,000	\$25,000	\$57,000	\$57,000		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$20,500	\$34,379	\$22,100	\$29,690	\$22,100	\$57,683	\$22,100	\$24,985	\$2,885	13.05%
Unconditional transfers/Transferts inconditionnel					\$153,390						
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts		\$1,000		\$1,000		\$1,000	\$171,816	\$1,000	\$900	(\$100)	-10.00%
Surplus from previous year/Excédents d'année précédente		\$3,201	\$3,201	\$1,182	\$1,182	\$747	\$747	\$900	\$1,115	\$215	23.89%
TOTAL		\$1,006,600	\$1,170,022	\$1,051,600	\$1,364,279	\$1,096,100	\$1,578,346	\$1,110,900	\$1,137,700	\$26,800	2.41%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$395,300	\$345,232	\$411,000	\$369,320	\$427,500	\$435,922	\$432,100	\$444,700	\$12,600	2.92%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$421,900	\$400,982	\$451,200	\$436,523	\$468,700	\$452,930	\$478,900	\$493,100	\$14,200	2.97%
Water System Debt Charges/Service de la dette pour service d'eau		\$17,500	\$1,976	\$17,000		\$15,250		\$15,000	\$10,000	(\$5,000)	-33.33%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$17,500		\$17,000		\$15,250		\$10,000	\$5,000	(\$5,000)	-50.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$123,900	\$385,428	\$119,000	\$519,890	\$131,000	\$650,405	\$133,200	\$142,200	\$9,000	6.76%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers		\$30,500	\$35,657	\$36,400	\$37,646	\$38,400	\$37,974	\$41,700	\$42,700	\$1,000	2.40%
TOTAL		\$1,006,600	\$1,169,275	\$1,051,600	\$1,353,379	\$1,096,100	\$1,577,231	\$1,110,900	\$1,137,700	\$26,800	2.41%
SURPLUS/DEFICIT											
			\$747		\$900		\$1,115				
Water Rate		\$164.00		\$166.00		\$166.00		\$166.00	\$172.00	\$6.00	3.61%
Sewer Rate		\$176.00		\$184.00		\$184.00		\$184.00	\$188.00	\$4.00	2.17%
Combined Rate		\$340.00		\$350.00		\$350.00		\$350.00	\$360.00	\$10.00	2.86%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Tracadie-Sheila	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,474	Group: C	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$3,296,399	\$3,296,399	\$3,486,758	\$3,486,758	\$3,641,223	\$3,641,223	\$3,996,602	\$4,480,096	\$483,494	12.10%
Unconditional grant/subvention inconditionnelle		\$463,660	\$463,660	\$481,356	\$481,356	\$490,984	\$490,984	\$500,803	\$500,803		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$164,669	\$231,667	\$172,009	\$336,678	\$172,855	\$171,497	\$172,991	\$177,491	\$4,500	2.60%
Sale of services/vente de services		\$233,500	\$24,098	\$232,500	\$1,500	\$235,500	\$119,867	\$231,000	\$231,000		
Other revenue own source/autres revenus propres sources		\$102,055	\$112,909	\$100,500	\$157,184	\$103,075	\$144,794	\$122,070	\$131,086	\$9,016	7.39%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$300	\$740,126	\$300	\$316,916	\$300		\$300		(\$300)	-100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$31,080	\$31,080	\$38,280		\$39,833	\$163,413	\$42,200	\$43,200	\$1,000	2.37%
PILT adjustment/ajustement PTLI						\$675	\$675	\$3,443	\$1,549	(\$1,894)	-55.01%
Surplus 2nd previous year/surplus d'avant-dernière année											
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$4,291,663	\$4,899,939	\$4,511,703	\$4,780,392	\$4,684,445	\$4,732,453	\$5,069,409	\$5,565,225	\$495,816	9.78%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$522,024	\$545,131	\$520,482	\$538,530	\$586,752	\$577,581	\$675,526	\$769,218	\$93,692	13.87%
Protective services/services de protection											
Police		\$782,100	\$782,100	\$835,120	\$848,343	\$860,430	\$852,930	\$881,017	\$910,700	\$29,683	3.37%
Fire operating/service d'incendie		\$118,700	\$93,025	\$119,550	\$103,093	\$169,150	\$126,361	\$169,050	\$169,550	\$500	0.30%
Water cost/coût de l'eau		\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$65,000	\$66,000	\$1,000	1.54%
Emergency measures/medures d'urgence			\$447		\$2,109		\$3,687	\$5,000	\$6,000	\$1,000	20.00%
Other/autre			\$13,436		\$2,019		\$1,882				
Transportation/transport		\$837,191	\$1,027,756	\$871,800	\$1,124,437	\$1,042,172	\$996,125	\$1,103,506	\$1,185,000	\$81,494	7.39%
Environment health/hygiène		\$153,000	\$143,441	\$172,290	\$168,611	\$184,856	\$166,342	\$186,856	\$204,109	\$17,253	9.23%
Public health/santé publique											
Enviroment development/urbanisme		\$230,872	\$382,304	\$333,465	\$317,231	\$337,357	\$564,511	\$381,609	\$417,469	\$35,860	9.40%
Recreation & culture/loisirs & culture		\$706,300	\$478,264	\$738,695	\$564,343	\$738,635	\$609,725	\$759,910	\$879,030	\$119,120	15.68%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$315,350	\$317,093	\$322,512	\$315,457	\$238,200	\$263,148	\$230,863	\$487,000	\$256,137	110.95%
Transfers/transferts		\$492,474	\$1,093,283	\$495,583	\$279,219	\$352,900	\$538,877	\$609,510	\$303,440	(\$306,070)	-50.22%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$28	\$28	\$17	\$416,373		\$25,000				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$69,624	\$69,624	\$38,189	\$38,189	\$109,993	\$109,993	\$1,562	\$167,709	\$166,147	10636.81%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$4,291,663	\$5,009,932	\$4,511,703	\$4,781,954	\$4,684,445	\$4,900,162	\$5,069,409	\$5,565,225	\$495,816	9.78%
SURPLUS/DEFICIT											
Debt cost ratio		7.35%		7.15%		5.08%		4.55%	8.75%		92.15%
Net Budget/budget net		\$3,760,059		\$3,968,114		\$4,132,207		\$4,497,405	\$4,980,899	\$483,494	10.75%
Unconditional grant/subvention inconditionnelle		\$463,660		\$481,356		\$490,984		\$500,803	\$500,803		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$3,296,399		\$3,486,758		\$3,641,223		\$3,996,602	\$4,480,096	\$483,494	12.10%
Municipal tax base/assiette fiscale		\$253,569,132		\$262,162,255		\$273,776,160		\$300,496,366	\$327,014,315	\$26,517,949	8.82%
Tax rate/taux de taxe		\$1.3000		\$1.3300		\$1.3300		\$1.3300	\$1.3700	\$0.0400	3.01%

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité	Tracadie-Sheila	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,474	Group: C	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Town/ville											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$375,592	\$378,968	\$381,568	\$390,016	\$393,546	\$409,417	\$408,782	\$449,280	\$40,498	9.91%
Sale of Sewerage services/Tarif du service d'égout		\$563,388	\$556,900	\$572,352	\$566,243	\$590,320	\$585,397	\$613,174	\$673,920	\$60,746	9.91%
Other sales of service/Autres ventes de service							\$30,772	\$15,000	\$21,000	\$6,000	40.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$65,000	\$66,000	\$1,000	1.54%
Frontage Fees/Frais de façade				\$83,000	\$74,330	\$70,131	\$70,550	\$64,773	\$110,245	\$45,472	70.20%
Other revenue from own sources/autres revenus - propre sources		\$51,421	\$50,884	\$32,000	\$41,629	\$23,500	\$45,388	\$21,000	\$22,000	\$1,000	4.76%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$3,043	\$3,043	\$5,982	\$5,982	\$6,627	\$6,627	\$101,087	\$39,325	(\$61,762)	-61.10%
TOTAL		\$1,057,444	\$1,053,795	\$1,138,902	\$1,142,200	\$1,148,124	\$1,212,151	\$1,288,816	\$1,381,770	\$92,954	7.21%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$260,622	\$245,213	\$268,832	\$264,434	\$277,664	\$300,229	\$299,830	\$350,780	\$50,950	16.99%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$339,188	\$368,410	\$350,748	\$398,722	\$363,240	\$451,467	\$391,740	\$439,790	\$48,050	12.27%
Water System Debt Charges/Service de la dette pour service d'eau		\$89,347	\$88,178	\$84,094	\$84,226	\$87,652	\$84,290	\$26,280	\$196,280	\$170,000	646.88%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$134,020	\$132,265	\$126,140	\$126,341	\$131,478	\$126,436	\$39,420	\$131,720	\$92,300	234.15%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$194,267	\$202,439	\$267,088	\$160,912	\$244,090	\$192,322	\$485,546	\$213,200	(\$272,346)	-56.09%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers		\$40,000	\$10,663	\$42,000	\$6,478	\$44,000	\$18,082	\$46,000	\$50,000	\$4,000	8.70%
TOTAL		\$1,057,444	\$1,047,168	\$1,138,902	\$1,041,113	\$1,148,124	\$1,172,826	\$1,288,816	\$1,381,770	\$92,954	7.21%
SURPLUS/DEFICIT											
			\$6,627		\$101,087		\$39,325				
Water Rate:		\$136.00		\$136.00		\$140.00		\$145.00	\$156.00	\$11.00	7.59%
Sewer Rate:		\$204.00		\$204.00		\$210.00		\$215.00	\$234.00	\$19.00	8.84%
Combined Rate:		\$340.00		\$340.00		\$350.00		\$360.00	\$390.00	\$30.00	8.33%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Woodstock	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION 5,113	Group C	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status Town/ville											
REVENUES/REVENUS											
Warrant/mandat		\$3,922,748	\$3,922,748	\$4,369,613	\$4,369,613	\$4,677,683	\$4,677,683	\$5,089,018	\$5,407,804	\$318,786	6.26%
Unconditional grant/subvention inconditionnelle		\$504,966	\$504,966	\$527,380	\$527,380	\$537,928	\$537,928	\$548,686	\$548,686		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$285,296	\$286,191	\$283,358	\$283,497	\$278,888	\$286,718	\$289,000	\$312,860	\$23,860	8.26%
Sale of services/vente de services		\$390,250	\$409,803	\$398,420	\$440,320	\$435,950	\$447,212	\$466,150	\$449,210	(\$16,940)	-3.63%
Other revenue own source/autres revenus propres sources		\$72,000	\$127,110	\$100,000	\$138,682	\$110,000	\$115,925	\$107,394	\$110,000	\$2,606	2.43%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$9,081				\$13,400				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$79,000	\$89,353	\$80,000	\$86,305	\$78,000	\$83,066	\$78,000	\$78,000		
PILT adjustment/ajustement PTLI				\$24	\$24			\$2,514	\$7,936	\$5,422	215.67%
Surplus 2nd previous year/surplus d'avant-dernière année		\$1,167	\$1,167								
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$5,255,429	\$5,350,419	\$5,758,795	\$5,845,821	\$6,118,449	\$6,161,932	\$6,580,762	\$6,914,496	\$333,734	5.07%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$427,133	\$410,079	\$458,228	\$449,075	\$503,155	\$499,882	\$588,242	\$576,544	(\$11,698)	-1.99%
Protective services/services de protection											
Police		\$1,081,275	\$1,100,902	\$1,210,299	\$1,256,357	\$1,290,881	\$1,328,842	\$1,331,314	\$1,493,063	\$161,749	12.15%
Fire operating/service d'incendie		\$374,700	\$369,891	\$394,200	\$374,330	\$412,490	\$418,208	\$444,500	\$488,050	\$43,550	9.80%
Water cost/coût de l'eau		\$106,000	\$106,000	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000		
Emergency measures/medures d'urgence							\$3,656				
Other/autre		\$23,150	\$16,670	\$26,400	\$12,766	\$23,200	\$11,245	\$20,000	\$23,000	\$3,000	15.00%
Transportation/transport		\$1,056,830	\$1,076,967	\$1,115,550	\$1,106,238	\$1,166,174	\$1,144,920	\$1,210,267	\$1,266,130	\$55,863	4.62%
Environment health/hygiène		\$249,038	\$248,396	\$253,056	\$254,982	\$258,825	\$260,939	\$264,822	\$285,350	\$20,528	7.75%
Public health/santé publique											
Enviroment development/urbanisme		\$186,015	\$268,181	\$233,350	\$256,732	\$282,306	\$271,498	\$275,706	\$279,721	\$4,015	1.46%
Recreation & culture/loisirs & culture		\$899,776	\$905,213	\$949,506	\$985,353	\$1,036,478	\$1,066,616	\$1,166,131	\$1,242,270	\$76,139	6.53%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$146,502	\$147,571	\$190,265	\$195,228	\$187,421	\$190,149	\$187,223	\$337,463	\$150,240	80.25%
Transfers/transferts		\$705,000	\$758,977	\$769,972	\$796,708	\$760,886	\$786,001	\$955,000	\$778,250	(\$176,750)	-18.51%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$10	\$9,091		\$9,640	\$1,112	\$1,112				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$29,969	\$29,969	\$67,519	\$67,519	\$9,557	\$16,655	\$7,098	74.27%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$5,255,429	\$5,417,938	\$5,758,795	\$5,855,378	\$6,118,449	\$6,178,587	\$6,580,762	\$6,914,496	\$333,734	5.07%
SURPLUS/DEFICIT			(\$67,519)		(\$9,557)		(\$16,655)				
Debt cost ratio		2.79%		3.30%		3.06%		2.85%	4.88%		71.55%
Net Budget/budget net		\$4,427,714		\$4,896,993		\$5,215,611		\$5,637,704	\$5,956,490	\$318,786	5.65%
Unconditional grant/subvention inconditionnelle		\$504,966		\$527,380		\$537,928		\$548,686	\$548,686		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$3,922,748		\$4,369,613		\$4,677,683		\$5,089,018	\$5,407,804	\$318,786	6.26%
Municipal tax base/assiette fiscale		\$279,517,480		\$311,364,661		\$329,778,476		\$358,781,205	\$381,242,938	\$22,461,733	6.26%
Tax rate/taux de taxe		\$1.4034		\$1.4034		\$1.4184		\$1.4184	\$1.4185	\$0.0000	

UTILITY BUDGET AND AUDIT INFORMATION- 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION SERVICE PUBLICS

Municipality/municipalité	Woodstock	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 5,113	Group: C Status: Town/ville	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$436,000	\$435,825	\$433,000	\$433,730	\$425,500	\$430,830	\$415,500	\$423,000	\$7,500	1.81%
Sale of Sewerage services/Tarif du service d'égout		\$499,389	\$520,135	\$514,000	\$509,843	\$510,000	\$519,877	\$502,000	\$517,000	\$15,000	2.99%
Other sales of service/Autres ventes de service		\$30,000	\$18,822	\$30,000	\$17,115	\$91,582	\$16,500	\$69,000	\$30,100	(\$38,900)	-56.38%
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$106,000	\$106,000	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000		
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$27,357		\$15,109		\$16,973				
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts			\$820		\$1,005		\$1,400				
Surplus from previous year/Excédents d'année précédente		\$16,474	\$16,474	\$11,121	\$11,121	\$42,783	\$42,783	\$34,383	\$26,196	(\$8,187)	-23.81%
TOTAL		\$1,087,863	\$1,125,433	\$1,116,121	\$1,115,923	\$1,197,865	\$1,156,363	\$1,148,883	\$1,124,296	(\$24,587)	-2.14%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$362,274	\$367,350	\$396,053	\$362,937	\$400,230	\$369,309	\$414,084	\$435,227	\$21,143	5.11%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$406,774	\$391,827	\$431,214	\$399,293	\$450,530	\$404,865	\$455,834	\$466,009	\$10,175	2.23%
Water System Debt Charges/Service de la dette pour service d'eau		\$130,766	\$126,540	\$128,554	\$128,554	\$113,500	\$113,499	\$112,793	\$19,813	(\$92,980)	-82.43%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$154,549	\$150,892	\$152,090	\$152,091	\$151,865	\$151,865	\$152,255	\$152,247	(\$8)	-0.01%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$8,500	\$19,222	\$8,500	\$11,000	\$11,000	\$63,990	\$11,000	\$26,000	\$15,000	136.36%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers		\$25,000	\$26,819	\$25,000	\$27,665	\$25,000	\$26,639	\$25,000	\$25,000		
TOTAL		\$1,087,863	\$1,082,650	\$1,141,411	\$1,081,540	\$1,152,125	\$1,130,167	\$1,170,966	\$1,124,296	(\$46,670)	-3.99%
SURPLUS/DEFICIT			\$42,783	(\$25,290)	\$34,383	\$45,740	\$26,196	(\$22,083)			
Water Rate		\$210.00		\$214.00		\$215.00		\$215.00	\$215.00		
Sewer Rate		\$254.00		\$255.00		\$246.00		\$246.00	\$246.00		
Combined Rate		\$464.00		\$469.00		\$461.00		\$461.00	\$461.00		



VILLAGES

VILLAGES



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Alma	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 301	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$207,605	\$207,605	\$221,537	\$221,537	\$237,016	\$237,016	\$263,542	\$277,219	\$13,677	5.19%
Unconditional grant/subvention inconditionnelle		\$19,483	\$19,483	\$19,483	\$19,483	\$19,873	\$19,873	\$20,270	\$20,270		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$10,113	\$10,187	\$9,577	\$9,577	\$9,243	\$9,243	\$10,144	\$9,969	(\$175)	-1.73%
Sale of services/vente de services		\$15,000	\$13,803	\$15,000	\$20,769	\$15,610	\$25,883	\$16,000	\$16,500	\$500	3.13%
Other revenue own source/autres revenus propres sources		\$250	\$812	\$250	\$549	\$250	\$2,458	\$6,250	\$2,175	(\$4,075)	-65.20%
Other unconditional transfers/autres transf. Inconditionnels					\$1,260						
Cond. transfers other sources/transf. cond. autres sources							\$2,848				
Conditional Transfer/transfers conditionnels		\$7,577	\$11,364	\$7,577		\$7,577	\$7,577	\$7,577	\$7,686	\$89	1.17%
Other transfers/autres transferts											
... PILT adjustment/ajustement PTLI				\$55	\$55			\$881	\$424	(\$457)	-51.87%
Surplus 2nd previous year/surplus d'avant-dernière année		\$211	\$211	\$957	\$957						
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$260,239	\$263,465	\$274,436	\$274,187	\$289,569	\$304,898	\$324,664	\$334,223	\$9,559	2.94%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$54,353	\$51,738	\$56,400	\$55,063	\$60,335	\$57,837	\$67,011	\$67,658	\$647	0.97%
Protective services/services de protection											
... Police		\$26,481	\$26,390	\$27,936	\$27,840	\$29,100	\$29,000	\$31,003	\$32,277	\$1,274	4.11%
... Fire operating/service d'incendie		\$28,567	\$28,926	\$30,840	\$27,055	\$30,840	\$31,362	\$34,700	\$41,093	\$6,393	18.42%
... Water cost/coût de l'eau											
... Emergency measures/medures d'urgence		\$1,200	\$734	\$1,200	\$15	\$1,200	\$455	\$1,200	\$1,200		
... Other/autre		\$1,000	\$338	\$1,000	\$5,920	\$1,000	\$896	\$1,000	\$1,000		
Transportation/transport		\$67,923	\$66,153	\$71,652	\$73,006	\$74,956	\$79,405	\$90,656	\$92,309	\$1,653	1.82%
Environment health/hygiène		\$35,675	\$35,823	\$35,842	\$28,616	\$36,012	\$36,384	\$33,557	\$33,852	\$295	0.88%
Public health/santé publique		\$100	\$100	\$100		\$100	\$100	\$100	\$100		
Enviroment development/urbanisme		\$8,299	\$11,831	\$8,806	\$8,860	\$9,516	\$9,452	\$10,732	\$11,919	\$1,187	11.08%
Recreation & culture/loisirs & culture		\$31,700	\$36,980	\$35,800	\$42,325	\$37,755	\$54,376	\$44,044	\$42,544	(\$1,500)	-3.41%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$4,893	\$4,922	\$4,860	\$5,250	\$7,891	\$7,467	\$7,689	\$7,572	(\$117)	-1.52%
... Transfers/transferts					\$3,209						
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$48	\$48			\$346	\$346				
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$518	\$517	\$2,972	\$2,699	(\$273)	-9.19%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$260,239	\$263,983	\$274,436	\$277,159	\$289,569	\$307,587	\$324,664	\$334,223	\$9,559	2.94%
SURPLUS/DEFICIT											
Debt cost ratio		1.88%		1.77%		2.73%		2.37%	2.27%		4.34%
Net Budget/budget net		\$227,088		\$241,020		\$256,889		\$283,812	\$297,489	\$13,677	4.82%
Unconditional grant/subvention inconditionnelle		\$19,483		\$19,483		\$19,873		\$20,270	\$20,270		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$207,605		\$221,537		\$237,016		\$263,542	\$277,219	\$13,677	5.19%
Municipal tax base/assiette fiscale		\$16,534,481		\$17,643,977		\$18,538,992		\$20,614,180	\$21,483,481	\$869,301	4.22%
Tax rate/taux de taxe		\$1.2556		\$1.2556		\$1.2785		\$1.2785	\$1.2904	\$0.0119	0.93%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Alma	2006 BUDGET BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 301 Group: F Status: Village/village										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$51,300	\$51,528	\$49,427	\$49,355	\$50,056	\$50,489	\$50,233		\$177	0.35%
Sale of Sewerage services/Tarif du service d'égout	\$60,800	\$83,467	\$73,680	\$74,823	\$74,214	\$74,532	\$74,214			
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$523		\$822		\$2,055				
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel	\$19,800		\$19,800	\$19,800	\$19,800	\$19,800	\$19,800			
Other transfers/Autres transferts							\$7,850		\$7,850	100.00%
Surplus from previous year/Excédents d'année précédente		\$2,052			\$10,283	\$10,283			(\$10,283)	-100.00%
TOTAL	\$131,900	\$137,570	\$142,907	\$144,800	\$154,353	\$157,159	\$152,097		(\$2,256)	-1.48%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$19,530	\$21,959	\$16,405	\$22,724	\$26,933	\$25,773	\$22,770		(\$4,163)	-15.46%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$33,190	\$24,746	\$33,190	\$33,274	\$38,820	\$31,265	\$32,900		(\$5,920)	-15.25%
Water System Debt Charges/Service de la dette pour service d'eau	\$31,190	\$80,582	\$37,219	\$30,125	\$36,835	\$87,414	\$36,826		(\$9)	-0.02%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$46,790		\$51,140	\$58,410	\$50,565		\$50,551		(\$14)	-0.03%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$1,200		\$1,200	\$4,364	\$1,200	\$12,650	\$1,200			
Deficit from a previous year/Déficit d'une année précédente			\$3,753	\$3,753			\$7,850		\$7,850	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	\$131,900	\$127,287	\$142,907	\$152,650	\$154,353	\$157,102	\$152,097		(\$2,256)	-1.48%
SURPLUS/DEFICIT		\$10,283		(\$7,850)		\$57				
Water Rate:	\$260.00		\$255.00		\$255.00		\$255.00			
Sewer Rate:	\$330.00		\$380.00		\$380.00		\$380.00			
Combined Rate:	\$590.00		\$635.00		\$635.00		\$635.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 346	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Group: F										
Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$103,275	\$103,275	\$103,962	\$103,962	\$103,940	\$103,940	\$102,960	\$105,825	\$2,865	2.78%
Unconditional grant/subvention inconditionnelle	\$44,682	\$44,682	\$52,127	\$52,127	\$53,170	\$53,170	\$54,233	\$54,233		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements										
Sale of services/vente de services	\$400		\$300		\$200		\$100	\$200	\$100	100.00%
Other revenue own source/autres revenus propres sources	\$4,455	\$3,732	\$9,755	\$3,100	\$7,455	\$10,627	\$4,000	\$6,028	\$2,028	50.70%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts						\$9,292				
... PILT adjustment/ajustement PTLI							\$6,813		(\$6,813)	-100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année										
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$152,812	\$151,689	\$166,144	\$159,189	\$164,765	\$177,029	\$168,106	\$166,286	(\$1,820)	-1.08%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$37,986	\$41,163	\$42,576	\$36,307	\$39,133	\$44,305	\$45,473	\$43,550	(\$1,923)	-4.23%
Protective services/services de protection										
... Police	\$34,580	\$34,580	\$36,100	\$36,480	\$38,000	\$38,000	\$39,140	\$37,022	(\$2,118)	-5.41%
... Fire operating/service d'incendie	\$13,350	\$12,096	\$14,900	\$11,190	\$13,600	\$14,483	\$14,145	\$14,120	(\$25)	-0.18%
... Water cost/coût de l'eau	\$8,813	\$8,813	\$13,000	\$11,000	\$12,928	\$11,000	\$8,000	\$7,871	(\$129)	-1.61%
... Emergency measures/mesures d'urgence										
... Other/autre										
Transportation/transport	\$27,318	\$27,163	\$30,645	\$29,054	\$34,878	\$42,906	\$32,736	\$31,216	(\$1,520)	-4.64%
Environment health/hygiène	\$20,715	\$21,165	\$20,915	\$20,841	\$21,155	\$20,437	\$21,165	\$21,165		
Public health/santé publique										
Environment development/urbanisme										
Recreation & culture/loisirs & culture	\$800	\$874	\$1,200	\$790	\$1,200	\$460	\$1,224	\$400	(\$824)	-67.32%
Fiscal services/services financiers										
... Debt cost/coût de la dette	\$350	\$353	\$375	\$281	\$375	\$321	\$375	\$375		
... Transfers/transferts		\$78				\$12,188	\$5,848		(\$5,848)	-100.00%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)								\$10,567	\$10,567	100.00%
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)	\$8,900	\$8,900	\$6,433	\$6,433	\$3,496	\$3,496				
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$152,812	\$155,185	\$166,144	\$152,376	\$164,765	\$187,506	\$168,106	\$166,286	(\$1,820)	-1.08%
SURPLUS/DEFICIT		(\$3,496)		\$8,813		(\$10,567)				
Debt cost ratio	0.23%		0.23%		0.23%		0.22%	0.23%		1.09%
Net Budget/budget net	\$147,957		\$156,089		\$157,110		\$157,193	\$160,058	\$2,865	1.82%
Unconditional grant/subvention inconditionnelle	\$44,682		\$52,127		\$53,170		\$54,233	\$54,233		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$103,275		\$103,962		\$103,940		\$102,960	\$105,825	\$2,865	2.78%
Municipal tax base/assiette fiscale	\$8,396,400		\$8,452,150		\$8,450,450		\$8,370,700	\$8,603,650	\$232,950	2.78%
Tax rate/taux de taxe	\$1.2300		\$1.2300		\$1.2300		\$1.2300	\$1.2300	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION 1,317	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: F Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$1,728,536		\$1,761,580	\$1,761,580	\$1,810,200	\$1,810,200	\$1,843,035	\$1,887,843	\$44,808	2.43%
Unconditional grant/subvention inconditionnelle	\$119,473		\$119,473	\$119,473	\$121,862	\$121,862	\$124,300	\$124,300		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements										
Sale of services/vente de services	\$3,100		\$3,100	\$3,764	\$3,100	\$4,563	\$3,100	\$3,100		
Other revenue own source/autres revenus propres sources	\$88,597		\$93,642	\$139,883	\$96,032	\$152,665	\$82,859	\$106,933	\$24,074	29.05%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources						\$18,396				
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts				\$8,005						
PILT adjustment/ajustement PTLI							\$29	\$1,818	\$1,789	6168.97%
Surplus 2nd previous year/surplus d'avant-dernière année	\$1,986		\$588	\$588	\$2,140	\$2,140	\$3,798	\$2,303	(\$1,495)	-39.36%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$1,941,672		\$1,978,383	\$2,033,293	\$2,033,334	\$2,109,826	\$2,057,121	\$2,126,297	\$69,176	3.36%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$353,091		\$367,728	\$328,904	\$362,839	\$344,498	\$387,728	\$399,861	\$12,133	3.13%
Protective services/services de protection										
Police	\$125,671		\$132,578	\$132,578	\$138,100	\$138,100	\$135,651	\$140,919	\$5,268	3.88%
Fire operating/service d'incendie	\$99,600		\$98,600	\$88,358	\$105,100	\$77,102	\$106,600	\$107,600	\$1,000	0.94%
Water cost/coût de l'eau	\$169,855		\$153,414	\$146,632	\$151,963	\$112,000	\$151,806	\$150,416	(\$1,390)	-0.78%
Emergency measures/medures d'urgence	\$4,000		\$4,000	\$508	\$4,000	\$660	\$4,000	\$4,000		
Other/autre	\$7,700		\$2,900	\$2,226	\$2,900	\$2,218	\$2,900	\$2,900		
Transportation/transport	\$369,507		\$396,087	\$361,409	\$425,906	\$420,418	\$423,856	\$460,936	\$37,080	8.75%
Environment health/hygiène	\$80,428		\$75,441	\$71,410	\$78,645	\$72,733	\$82,027	\$94,822	\$12,795	15.60%
Public health/santé publique										
Enviroment development/urbanisme	\$116,792		\$120,877	\$144,686	\$126,944	\$111,331	\$126,902	\$127,178	\$276	0.22%
Recreation & culture/loisirs & culture	\$282,691		\$289,091	\$248,429	\$281,623	\$245,766	\$280,029	\$283,744	\$3,715	1.33%
Fiscal services/services financiers										
Debt cost/coût de la dette	\$318,337		\$309,868	\$314,032	\$326,776	\$325,103	\$325,822	\$353,021	\$28,099	8.62%
Transfers/transferts	\$14,000		\$28,001	\$190,325	\$28,000	\$257,056	\$30,000		(\$30,000)	-100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$538	\$538				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$1,941,672		\$1,978,383	\$2,029,495	\$2,033,334	\$2,107,523	\$2,057,121	\$2,126,297	\$69,176	3.36%
SURPLUS/DEFICIT				\$3,798		\$2,303				
Debt cost ratio	16.39%		15.65%		16.07%		15.84%	16.64%		5.09%
Net Budget/budget net	\$1,848,009		\$1,881,053		\$1,932,062		\$1,967,335	\$2,012,143	\$44,808	2.28%
Unconditional grant/subvention inconditionnelle	\$119,473		\$119,473		\$121,862		\$124,300	\$124,300		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$1,728,536		\$1,761,580		\$1,810,200		\$1,843,035	\$1,887,843	\$44,808	2.43%
Municipal tax base/assiette fiscale	\$144,537,098		\$147,301,807		\$151,365,801		\$154,112,873	\$153,553,149	\$1,440,276	0.93%
Tax rate/taux de taxe	\$1.1959		\$1.1959		\$1.1959		\$1.1959	\$1.2136	\$0.0177	1.48%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Atholville		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,317	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$184,958	\$185,967	\$184,958	\$180,685	\$184,958	\$177,801	\$180,788		(\$4,170)	-2.25%
Sale of Sewerage services/Tarif du service d'égout		\$69,287	\$69,641	\$75,815	\$75,692	\$75,815	\$76,248	\$76,352		\$537	0.71%
Other sales of service/Autre ventes de service		\$1,000	\$1,442	\$1,000	\$3,572	\$1,000	\$3,459	\$1,000			
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$153,414	\$146,632	\$151,963	\$112,000	\$151,606	\$98,000	\$150,416		(\$1,190)	-0.78%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$173		\$227		\$2,231				
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente						\$724	\$724	\$884		\$160	22.10%
TOTAL		\$408,659	\$403,855	\$413,736	\$372,176	\$414,103	\$358,463	\$409,440		(\$4,663)	-1.13%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$206,160	\$202,382	\$224,939	\$181,800	\$224,939	\$193,003	\$224,939			
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$71,074	\$61,696	\$71,074	\$86,475	\$71,426	\$72,280	\$71,426			
Water System Debt Charges/Service de la dette pour service d'eau		\$75,012	\$66,304	\$73,151	\$68,556	\$73,240	\$71,189	\$81,409		\$8,169	11.15%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$32,403	\$34,599	\$20,934	\$20,934	\$21,498	\$20,037	\$26,721		\$5,223	24.30%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$23,000	\$36,440	\$23,000	\$12,889	\$23,000	\$3,000	\$4,945		(\$18,055)	-78.50%
Deficit from a previous year/Déficit d'une année précédente		\$1,010	\$1,010	\$638	\$638						
Other Fiscal services/Autres services financiers			\$700								
TOTAL		\$408,659	\$403,131	\$413,736	\$371,292	\$414,103	\$359,509	\$409,440		(\$4,663)	-1.13%
SURPLUS/DEFICIT											
			\$724		\$884		(\$1,046)				
Water Rate:		\$228.00		\$228.00		\$228.00		\$255.00		\$27.00	11.84%
Sewer Rate:		\$77.00		\$77.00		\$77.00		\$87.00		\$10.00	12.99%
Combined Rate:		\$305.00		\$305.00		\$305.00		\$342.00		\$37.00	12.13%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Baker Brook	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 525	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$299,800	\$299,800	\$308,186	\$308,186	\$293,537	\$293,537	\$305,653	\$309,178	\$3,525	1.15%
Unconditional grant/subvention inconditionnelle		\$65,218	\$65,218	\$65,321	\$65,321	\$66,627	\$66,627	\$67,960	\$67,960		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$40,636	\$40,636	\$40,636	\$40,636	\$58,790	\$58,790	\$59,084	\$47,880	(\$11,204)	-18.96%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$9,000	\$13,022	\$8,680	\$29,351	\$11,760	\$9,072	\$8,185	\$8,250	\$65	0.79%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$34,832		\$8,632		\$32,407				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts					\$6,000						
.....PILT adjustment/ajustement PTLI						\$25	\$25	\$351	\$157	(\$194)	-55.27%
.....Surplus 2nd previous year/surplus d'avant-dernière année				\$1,182	\$1,182			\$239		(\$239)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$414,654	\$453,508	\$423,985	\$459,308	\$430,739	\$460,458	\$441,472	\$433,425	(\$8,047)	-1.82%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$101,567	\$99,161	\$99,561	\$97,917	\$100,069	\$98,968	\$96,919	\$112,973	\$16,054	16.56%
Protective services/services de protection											
.....Police		\$54,509	\$54,509	\$57,504	\$57,504	\$59,900	\$59,900	\$61,697	\$56,175	(\$5,522)	-8.95%
.....Fire operating/service d'incendie		\$46,846	\$46,221	\$49,544	\$38,892	\$45,904	\$41,933	\$47,674	\$52,150	\$4,476	9.39%
.....Water cost/coût de l'eau		\$32,827	\$39,385	\$27,284	\$27,284	\$27,284	\$27,284	\$25,284	\$25,250	(\$34)	-0.13%
.....Emergency measures/medures d'urgence											
.....Other/autre											
Transportation/transport		\$94,016	\$133,849	\$94,479	\$123,931	\$103,626	\$102,135	\$110,545	\$115,211	\$4,666	4.22%
Environment health/hygiène		\$16,050	\$12,447	\$14,050	\$19,305	\$17,515	\$13,618	\$17,015	\$25,200	\$8,185	48.10%
Public health/santé publique											
Enviroment developement/urbanisme		\$11,609	\$12,494	\$17,123	\$16,413	\$16,365	\$17,149	\$16,363	\$16,272	\$2,909	17.78%
Recreation & culture/loisirs & culture		\$15,934	\$20,365	\$17,439	\$18,498	\$15,940	\$17,425	\$15,235	\$6,531	(\$8,704)	-57.13%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$32,506	\$32,455	\$44,909	\$34,480	\$42,968	\$39,042	\$50,740	\$15,139	(\$35,601)	-70.16%
.....Transfers/transferts		\$5,000		\$2,000	\$24,753		\$42,129		\$5,231	\$5,231	100.00%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$92	\$92						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$3,790	\$3,790			\$1,168	\$1,168		\$293	\$293	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$414,654	\$454,676	\$423,985	\$459,069	\$430,739	\$460,751	\$441,472	\$433,425	(\$8,047)	-1.82%
SURPLUS/DEFICIT											
Debt cost ratio		7.84%		10.59%		9.98%		11.49%	3.49%		-69.61%
Net Budget/budget net		\$365,018		\$373,507		\$360,164		\$373,613	\$377,138	\$3,525	0.94%
Unconditional grant/subvention inconditionnelle		\$65,218		\$65,321		\$66,627		\$67,960	\$67,960		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$299,800		\$308,186		\$293,537		\$305,653	\$309,178	\$3,525	1.15%
Municipal tax base/assiette fiscale		\$22,798,470		\$23,085,090		\$21,325,558		\$22,205,118	\$22,461,080	\$255,962	1.15%
Tax rate/taux de taxe		\$1.3150		\$1.3350		\$1.3765		\$1.3765	\$1.3765	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Baker Brook	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase (decrease) augmentation (diminution)	% Change %
POPULATION: 525 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.		Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$138,204	\$139,378	\$150,990	\$153,816	\$150,780	\$146,860	\$150,450		(\$330)	-0.22%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/Autre ventes de service		\$905								
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$27,284	\$27,284	\$27,284	\$27,284	\$25,284	\$25,284	\$25,250		(\$34)	-0.13%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources				\$859						
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel		\$25,000								
Other transfers/Autres transferts		\$3,400								
Surplus from previous year/Excédents d'année précédente	\$4,226	\$4,226					\$1,981		\$1,981	100.00%
TOTAL	\$169,714	\$200,193	\$178,274	\$181,959	\$176,064	\$172,144	\$177,681		\$1,617	0.92%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$90,671	\$91,464	\$91,274	\$102,586	\$90,290	\$82,456	\$93,520		\$3,230	3.58%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$7,601	\$43,958	\$13,287	\$2,388	\$8,030	\$5,369	\$8,831		\$801	9.98%
Water System Debt Charges/Service de la dette pour service d'eau	\$71,332	\$59,283	\$63,235	\$64,791	\$65,258	\$65,086	\$65,483		\$225	0.34%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$10,110	\$10,058	\$10,434	\$10,169	\$9,772	\$9,614	\$9,847		\$75	0.77%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve										
Deficit from a previous year/Déficit d'une année précédente			\$44	\$44	\$2,714	\$6,714			(\$2,714)	-100.00%
Other Fiscal services/Autres services financiers		\$2,144				\$4,351				
TOTAL	\$169,714	\$206,907	\$178,274	\$179,978	\$176,064	\$173,570	\$177,681		\$1,617	0.92%
SURPLUS/DEFICIT		(\$6,714)		\$1,981		(\$1,426)				
Water Rate:	\$257.00		\$273.00		\$273.00		\$273.00			
Sewer Rate:	\$139.00		\$147.00		\$147.00		\$147.00			
Combined Rate:	\$396.00		\$420.00		\$420.00		\$420.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,706	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Group: F										
Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$784,256	\$784,256	\$761,675	\$761,675	\$793,354	\$793,354	\$831,634	\$861,634	\$30,200	3.63%
Unconditional grant/subvention inconditionnelle	\$202,097	\$202,097	\$221,921	\$221,921	\$226,359	\$226,359	\$230,886	\$230,886		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$91,699	\$37,301	\$100,067	\$100,023	\$101,544	\$101,626	\$106,087	\$108,598	\$2,511	2.37%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	\$5,973	\$12,792	\$9,351	\$17,221	\$11,755	\$18,055	\$15,000	\$20,849	\$5,849	38.99%
Other unconditional transfers/autres transf. Inconditionnels				\$9,413		\$7,606				
Cond. transfers other sources/transf. cond. autres sources		\$155,555								
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts						\$16,676				
.... PILT adjustment/ajustement PTLI	\$58				\$8	\$8	\$628	\$141	(\$487)	-77.55%
.... Surplus 2nd previous year/surplus d'avant-dernière année	\$3,097	\$3,096	\$11,062	\$11,062	\$6,779	\$6,779	\$16,298	\$19,832	\$3,534	21.68%
.... Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$1,087,180	\$1,195,097	\$1,104,076	\$1,121,315	\$1,139,799	\$1,170,463	\$1,200,533	\$1,242,140	\$41,607	3.47%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$232,252	\$222,504	\$204,515	\$235,250	\$248,692	\$259,918	\$259,326	\$311,549	\$52,223	20.14%
Protective services/services de protection										
.... Police	\$169,076	\$167,076	\$177,256	\$176,256	\$183,600	\$183,600	\$175,718	\$182,542	\$6,824	3.86%
.... Fire operating/service d'incendie	\$61,600	\$47,787	\$58,300	\$49,791	\$58,300	\$45,554	\$58,467	\$64,262	\$5,795	9.91%
.... Water cost/coût de l'eau	\$172,082	\$172,082	\$150,000	\$150,000	\$150,000	\$135,000	\$150,000	\$150,000		
.... Emergency measures/medures d'urgence										
.... Other/autre	\$2,500	\$2,629	\$2,500	\$2,367	\$4,600	\$3,517	\$3,000	\$3,675	\$675	22.50%
Transportation/transport	\$257,345	\$263,346	\$329,326	\$227,542	\$270,915	\$232,228	\$318,459	\$267,535	(\$50,924)	-15.99%
Environment health/hygiène	\$97,200	\$155,986	\$92,500	\$88,865	\$90,556	\$89,824	\$93,500	\$96,063	\$2,563	2.74%
Public health/santé publique										
Enviroment development/urbanisme	\$23,900	\$16,118	\$19,100	\$18,180	\$33,516	\$16,641	\$18,646	\$21,916	\$3,270	17.54%
Recreation & culture/loisirs & culture	\$13,700	\$8,482	\$16,699	\$28,024	\$34,250	\$38,663	\$36,400	\$38,600	\$400	1.04%
Fiscal services/services financiers										
.... Debt cost/coût de la dette	\$55,615	\$54,293	\$51,779	\$50,907	\$52,370	\$52,246	\$75,017	\$95,798	\$20,781	27.70%
.... Transfers/l. ansferts	\$1,910	\$78,015		\$77,734	\$13,000	\$93,440	\$10,000	\$10,000		
.... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$101	\$101						
.... Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
.... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$1,087,180	\$1,188,318	\$1,104,076	\$1,105,017	\$1,139,799	\$1,150,631	\$1,200,533	\$1,242,140	\$41,607	3.47%
SURPLUS/DEFICIT		\$6,779		\$16,298		\$19,832				
Debt cost ratio	5.12%		4.69%		4.59%		6.25%	7.71%		23.42%
Net Budget/budget net	\$986,353		\$983,598		\$1,019,713		\$1,062,520	\$1,092,720	\$30,200	2.84%
Unconditional grant/subvention inconditionnelle	\$202,097		\$221,921		\$226,359		\$230,886	\$230,886		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$784,256		\$761,675		\$793,354		\$831,634	\$861,634	\$30,200	3.63%
Municipal tax base/assiette fiscale	\$55,480,120		\$53,299,139		\$55,514,251		\$58,192,857	\$60,306,106	\$2,113,249	3.63%
Tax rate/taux de taxe	\$1.4141		\$1.4291		\$1.4291		\$1.4291	\$1.4291	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Balmoral		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,706	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$168,848		\$168,848		\$167,650		\$168,608		\$958	0.57%
Sale of Sewerage services/Tarif du service d'égout		\$168,847		\$168,847		\$167,650		\$168,608		\$958	0.57%
Other sales of service/Autres ventes de service		\$14,300	\$341,731	\$16,000	\$366,353	\$16,000	\$336,484	\$16,000			
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$150,000	\$150,000	\$150,000	\$135,000	\$150,000	\$150,000	\$150,000			
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$200	\$14,998	\$200	\$4,517	\$200	\$29,024	\$12,582		\$12,382	6191.00%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel							\$18,616				
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$16,942	\$16,942	\$16,728	\$16,728	\$52,155	\$52,155	\$8,656		(\$43,499)	-83.40%
TOTAL		\$519,137	\$523,671	\$520,623	\$522,598	\$553,655	\$588,279	\$524,454		(\$29,201)	-5.27%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$188,520	\$174,653	\$237,531	\$232,133	\$233,709	\$295,353	\$302,802		\$69,093	29.56%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$11,500	\$12,302	\$16,800	\$8,019	\$29,293	\$39,972	\$31,993		\$2,700	9.22%
Water System Debt Charges/Service de la dette pour service d'eau		\$226,311	\$70,806	\$111,429	\$150,097	\$88,934	\$90,391	\$85,983		(\$2,951)	-3.32%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$82,806	\$46,332	\$144,863	\$123,693	\$174,719	\$101,420	\$91,676		(\$83,043)	-47.53%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$10,000	\$167,423	\$10,000		\$27,000	\$40,000	\$12,000		(\$15,000)	-55.56%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers							\$4,626				
TOTAL		\$519,137	\$471,516	\$520,623	\$513,942	\$553,655	\$571,762	\$524,454		(\$29,201)	-5.27%
SURPLUS/DEFICIT											
			\$52,155		\$8,656		\$16,517				
Water Rate:											
		\$239.00		\$240.00		\$240.00		\$239.00		(\$1.00)	-0.42%
Sewer Rate:											
		\$240.00		\$239.00		\$239.00		\$240.00		\$1.00	0.42%
Combined Rate:											
		\$479.00		\$479.00		\$479.00		\$479.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Bas-Caraquet	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,471	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$614,200	\$614,200	\$623,316	\$623,316	\$639,560	\$639,560	\$660,128	\$694,254	\$34,126	5.17%
Unconditional grant/subvention inconditionnelle		\$232,107	\$232,107	\$262,567	\$262,567	\$267,819	\$267,819	\$273,175	\$273,175		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$50,425	\$50,425	\$50,425	\$53,020	\$53,019	\$71,856	\$88,130	\$87,322	(\$808)	-0.92%
Sale of services/vente de services		\$1,750	\$2,765	\$1,750	\$2,314	\$1,750	\$1,973	\$1,750	\$500	(\$1,250)	-71.43%
Other revenue own source/autres revenus propres sources		\$22,475	\$37,509	\$15,829	\$71,543	\$15,900	\$26,039	\$26,300	\$27,900	\$1,600	6.08%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$12,500				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$18,000	\$26,006	\$20,000	\$22,000	\$21,906	\$23,500	\$25,000	\$30,000	\$5,000	20.00%
... PILT adjustment/ajustement PTLI				\$21	\$21	\$30	\$30	\$693		(\$693)	-100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année		\$348	\$348	\$947	\$947	\$351	\$351	\$2,493	\$507	(\$1,986)	-79.66%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$939,305	\$965,360	\$974,855	\$1,035,726	\$1,000,335	\$1,043,626	\$1,077,669	\$1,113,658	\$35,989	3.34%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$233,227	\$257,044	\$238,807	\$260,196	\$243,289	\$267,817	\$252,666	\$252,163	(\$503)	-0.20%
Protective services/services de protection											
... Police		\$153,699	\$153,771	\$162,144	\$162,144	\$168,900	\$168,900	\$151,513	\$157,397	\$5,884	3.88%
... Fire operating/service d'incendie		\$33,000	\$33,903	\$41,000	\$23,098	\$41,000	\$29,529	\$38,500	\$33,000	(\$5,500)	-14.29%
... Water cost/coût de l'eau		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
... Emergency measures/medures d'urgence									\$1,275	\$1,275	100.00%
... Other/autre		\$4,000	\$4,124	\$4,000	\$4,020	\$4,000	\$4,068	\$4,000	\$4,000		
Transportation/transport		\$211,730	\$226,953	\$222,680	\$233,354	\$225,145	\$221,692	\$237,830	\$274,028	\$36,198	15.22%
Environment health/hygiène		\$65,000	\$65,676	\$69,000	\$85,811	\$73,500	\$75,924	\$78,000	\$80,019	\$2,019	2.59%
Public health/santé publique											
Enviroment development/urbanisme		\$42,178	\$33,224	\$43,941	\$26,277	\$32,405	\$32,177	\$42,230	\$44,549	\$2,319	5.49%
Recreation & culture/loisirs & culture		\$56,000	\$48,638	\$61,000	\$68,319	\$68,500	\$62,334	\$72,400	\$77,200	\$4,800	6.63%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$97,728	\$97,921	\$81,533	\$82,069	\$83,846	\$85,140	\$128,630	\$121,626	(\$7,004)	-5.45%
... Transfers/transferts			\$3,000	\$10,750	\$47,947	\$19,750	\$55,540	\$31,900	\$27,500	(\$4,400)	-13.79%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$743	\$753						\$901	\$901	100.00%
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$939,305	\$965,009	\$974,855	\$1,033,235	\$1,000,335	\$1,043,121	\$1,077,669	\$1,113,658	\$35,989	3.34%
SURPLUS/DEFICIT											
Debt cost ratio		10.40%		8.36%		8.38%		11.94%	10.92%		-8.50%
Net Budget/budget net		\$846,307		\$885,883		\$907,379		\$933,303	\$967,429	\$34,126	3.66%
Unconditional grant/subvention inconditionnelle		\$232,107		\$262,567		\$267,819		\$273,175	\$273,175		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$614,200		\$623,316		\$639,560		\$660,128	\$694,254	\$34,126	5.17%
Municipal tax base/assiette fiscale		\$44,034,510		\$44,537,050		\$45,696,249		\$47,168,300	\$48,566,200	\$1,397,900	2.96%
Tax rate/taux de taxe		\$1.3948		\$1.3995		\$1.3996		\$1.3995	\$1.4295	\$0.0300	2.14%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Bas-Caraquet	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,471 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$117,671	\$133,869	\$112,730	\$131,616	\$112,730	\$154,658	\$119,898		\$7,168	6.36%
Sale of Sewerage services/Tarif du service d'égout	\$158,668	\$166,476	\$160,222	\$167,411	\$162,889	\$169,723	\$175,120		\$12,231	7.51%
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$13,000	\$18,536	\$15,000	\$22,771	\$15,000	\$28,036	\$20,000		\$5,000	33.33%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$505	\$505	\$1,433	\$1,434	\$1,832	\$1,832			(\$1,832)	-100.00%
TOTAL	\$329,844	\$359,386	\$329,385	\$363,232	\$332,451	\$394,249	\$355,018		\$22,567	6.79%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$126,000	\$136,235	\$130,663	\$126,599	\$133,729	\$155,171	\$143,000		\$9,271	6.93%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$103,000	\$88,101	\$103,000	\$93,065	\$97,550	\$116,687	\$106,000		\$8,450	8.66%
Water System Debt Charges/Service de la dette pour service d'eau	\$39,294	\$45,577	\$39,098	\$40,513	\$39,628	\$39,083	\$39,400		(\$428)	-1.07%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$49,050	\$54,915	\$48,124	\$49,528	\$48,344	\$47,280	\$48,390		\$46	0.10%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$16,841		\$31,006		\$17,759				
Deficit from a previous year/Déficit d'une année précédente							\$228		\$228	100.00%
Other Fiscal services/Autres services financiers	\$12,500	\$15,885	\$8,500	\$22,749	\$13,000	\$17,072	\$18,000		\$5,000	38.46%
TOTAL	\$329,844	\$357,554	\$329,385	\$363,460	\$332,451	\$393,052	\$355,018		\$22,567	6.79%
SURPLUS/DEFICIT		\$1,832		(\$228)		\$1,197				
Water Rate:	\$130.00		\$130.00		\$130.00		\$140.00		\$10.00	7.69%
Sewer Rate:	\$175.00		\$175.00		\$175.00		\$168.00		(\$7.00)	-3.71%
Combined Rate:	\$305.00		\$305.00		\$305.00		\$298.00		(\$7.00)	-2.30%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Bath	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 512	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$284,193	\$284,193	\$286,022	\$286,022	\$294,287	\$294,287	\$298,083	\$300,319	\$2,236	0.75%
Unconditional grant/subvention inconditionnelle		\$45,620	\$45,620	\$46,915	\$46,915	\$47,854	\$47,854	\$48,811	\$48,811		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$1,063	\$1,222	\$1,047	\$714	\$1,047	\$1,047	\$1,047	\$1,405	\$358	34.10%
Sale of services/vente de services		\$37,389	\$33,437	\$48,050	\$30,124	\$36,405	\$27,242	\$29,278	\$28,310	(\$968)	-3.31%
Other revenue own source/autres revenus propres sources		\$6,430	\$61,353	\$5,600	\$16,148	\$20,430	\$75,957	\$4,220	\$5,105	\$885	20.97%
Other unconditional transfers/autres transf. Inconditionnels		\$584	\$584								
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
... PILT adjustment/ajustement PTLI				\$380							
... Surplus 2nd previous year/surplus d'avant-dernière année								\$278	\$278	\$278	100.00%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$375,279	\$426,409	\$388,014	\$379,923	\$400,023	\$446,387	\$381,439	\$384,228	\$2,789	0.73%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$86,998	\$71,821	\$80,053	\$83,795	\$64,377	\$62,812	\$80,331	\$81,097	\$766	0.95%
Protective services/services de protection											
... Police		\$53,872	\$53,872	\$56,832	\$56,832	\$59,200	\$59,200	\$52,736	\$54,784	\$2,048	3.88%
... Fire operating/service d'incendie		\$34,388	\$34,388	\$35,271	\$35,271	\$34,283	\$34,283	\$35,558	\$33,020	(\$2,538)	-7.14%
... Water cost/coût de l'eau		\$9,014	\$9,014	\$9,500	\$5,500						
... Emergency measures/medures d'urgence			\$357			\$2,250	\$2,250	\$1,000	\$1,000		
... Other/autre		\$3,600	\$3,413	\$6,785	\$4,521	\$8,223	\$7,583	\$9,923	\$9,923		
Transportation/transport		\$89,686	\$72,592	\$54,664	\$56,338	\$51,242	\$52,329	\$56,240	\$59,414	\$3,174	5.64%
Environment health/hygiène		\$26,133	\$26,814	\$33,171	\$33,829	\$35,801	\$34,524	\$35,798	\$37,340	\$1,544	4.31%
Public health/santé publique											
Enviroment development/urbanisme		\$17,628	\$14,573	\$13,908	\$12,935	\$40,191	\$28,793	\$31,228	\$25,158	(\$6,070)	-19.44%
Recreation & culture/loisirs & culture		\$86,654	\$124,473	\$91,665	\$88,895	\$85,923	\$85,104	\$59,935	\$61,510	\$1,575	2.63%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$6,973	\$7,384	\$750	\$1,089	\$3,630	\$967	\$9,315	\$20,954	\$11,639	124.95%
... Transfers/transferts							\$8,000	\$4,900		(\$4,900)	-100.00%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$22,278				\$55,361		\$28	\$28	100.00%
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$333	\$333	\$5,415	\$5,415	\$14,903	\$14,903	\$4,477		(\$4,477)	-100.00%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$375,279	\$441,312	\$388,014	\$384,400	\$400,023	\$446,109	\$381,439	\$384,228	\$2,789	0.73%
SURPLUS/DEFICIT											
Debt cost ratio		1.86%		0.19%		0.91%		2.44%	5.45%		123.32%
Net Budget/budget net		\$329,813		\$332,937		\$342,141		\$346,894	\$349,130	\$2,236	0.64%
Unconditional grant/subvention inconditionnelle		\$45,620		\$46,915		\$47,854		\$48,811	\$48,811		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$284,193		\$286,022		\$294,287		\$298,083	\$300,319	\$2,236	0.75%
Municipal tax base/assiette fiscale		\$20,593,650		\$20,726,750		\$21,324,397		\$21,800,250	\$21,762,250	\$162,000	0.75%
Tax rate/taux de taxe		\$1.3800		\$1.3800		\$1.3800		\$1.3800	\$1.3800	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Bath	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 512 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$80,787	\$85,550	\$78,500	\$84,204	\$68,738	\$69,061	\$72,212		\$3,474	5.05%
Sale of Sewerage services/Tarif du service d'égout	\$119,226	\$116,962	\$116,584	\$115,478	\$110,906	\$112,719	\$114,784		\$3,878	3.50%
Other sales of service/Autres ventes de service			\$150		\$150	\$24,126	\$640		\$490	326.67%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$9,500	\$5,500								
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$235	\$907	\$85	\$62,146	\$85	\$1,380	\$1,020		\$935	1100.00%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts		\$119								
Surplus from previous year/Excédents d'année précédente							\$856		\$856	100.00%
TOTAL	\$209,748	\$209,068	\$195,319	\$261,828	\$179,879	\$207,286	\$189,512		\$9,633	5.36%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$46,962	\$59,800	\$85,050	\$80,183	\$62,703	\$77,842	\$81,128		\$18,425	29.38%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$54,370	\$40,978	\$76,522	\$71,864	\$75,924	\$55,069	\$64,507		(\$11,417)	-15.04%
Water System Debt Charges/Service de la dette pour service d'eau	\$37,209		\$7,962		\$11,291		\$25,967		\$14,676	129.98%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$62,015	\$98,646	\$17,270	\$65,377	\$18,818	\$53,530	\$17,910		(\$908)	-4.83%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve				\$34,500	\$10,565	\$19,668			(\$10,565)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	\$9,172	\$9,172	\$8,515	\$8,515	\$578	\$578			(\$578)	-100.00%
Other Fiscal services/Autres services financiers		\$1,050		\$533		\$753				
TOTAL	\$209,748	\$209,646	\$195,319	\$280,972	\$179,879	\$207,440	\$189,512		\$9,633	5.36%
SURPLUS/DEFICIT		(\$578)		\$856		(\$154)				
Water Rate:	\$184.00		\$184.00		\$192.00		\$200.00		\$8.00	4.17%
Sewer Rate:	\$316.00		\$316.00		\$328.00		\$336.00		\$8.00	2.44%
Combined Rate:	\$500.00		\$500.00		\$520.00		\$536.00		\$16.00	3.08%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,711	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: E Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$3,507,166	\$3,507,166	\$3,514,807	\$3,514,807	\$3,716,844	\$3,716,844	\$3,774,552	\$3,865,679	\$91,127	2.41%
Unconditional grant/subvention inconditionnelle	\$40,828	\$40,828	\$40,828	\$40,828	\$41,645	\$41,645	\$42,477	\$42,477		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$403,178	\$461,867	\$422,594	\$439,844	\$483,578	\$520,317	\$28,000	\$28,480	\$480	1.71%
Sale of services/vente de services	\$47,037	\$112,906	\$109,137	\$122,810	\$108,337	\$111,859	\$95,137	\$94,137	(\$1,000)	-1.05%
Other revenue own source/autres revenus propres sources	\$6,400	\$5,038	\$8,500	\$16,651	\$8,500	\$66,999	\$10,500	\$10,500		
Other unconditional transfers/autres transf. Inconditionnels								\$8,000	\$8,000	100.00%
Cond. transfers other sources/transf. cond. autres sources	\$13,400	\$22,190	\$6,000	\$35,744	\$6,000	\$45,056	\$8,000	\$8,000		
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts		\$125,287		\$47,852						
.....PILT adjustment/ajustement PTLI	\$2,079	\$2,079	\$17,089	\$17,089			\$3,632	\$1,119	(\$2,513)	-69.19%
..... Surplus 2nd previous year/surplus d'avant-dernière année	\$39,182	\$39,182	\$13,532	\$13,532			\$46,520	\$8,318	(\$38,202)	-82.12%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$4,059,270	\$4,316,543	\$4,132,487	\$4,249,157	\$4,364,904	\$4,502,520	\$4,008,818	\$4,066,710	\$57,892	1.44%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$681,178	\$665,590	\$647,753	\$616,777	\$615,245	\$556,586	\$644,802	\$777,948	\$133,146	20.65%
Protective services/services de protection										
.....Police	\$434,500	\$434,500	\$458,400	\$458,400	\$473,850	\$473,850	\$488,065	\$506,000	\$17,935	3.67%
..... Fire operating/service d'incendie	\$198,160	\$198,275	\$174,460	\$163,705	\$174,960	\$161,766	\$174,960	\$176,960	\$2,000	1.14%
..... Water cost/coût de l'eau	\$16,428	\$16,428	\$16,630	\$16,630	\$16,133	\$16,133	\$15,301	\$15,640	\$339	2.22%
..... Emergency measures/medures d'urgence	\$381,178	\$421,091	\$396,094	\$417,138	\$515,578	\$467,139	\$10,000	\$15,000	\$5,000	50.00%
..... Other/autre	\$7,000	\$6,113	\$7,000	\$9,188	\$7,000	\$6,150	\$7,000	\$7,000		
Transportation/transport	\$842,700	\$812,914	\$845,700	\$743,344	\$1,063,200	\$751,843	\$728,500	\$1,037,500	\$309,000	42.42%
Environment health/hygiène	\$156,000	\$157,405	\$156,000	\$143,073	\$154,000	\$151,585	\$160,000	\$163,000	\$3,000	1.88%
Public health/santé publique										
Enviroment developement/urbanisme	\$276,000	\$250,208	\$316,300	\$299,798	\$326,150	\$327,635	\$493,000	\$494,000	\$1,000	0.20%
Recreation & culture/loisirs & culture	\$232,200	\$267,856	\$350,200	\$298,705	\$388,500	\$332,619	\$444,800	\$337,100	(\$107,500)	-24.18%
Fiscal services/services financiers										
..... Debt cost/coût de la dette	\$426,534	\$425,358	\$485,669	\$490,979	\$564,801	\$555,759	\$726,676	\$503,791	(\$222,885)	-30.67%
..... Transfers/transferts	\$407,392	\$664,170	\$278,281	\$544,900	\$80,000	\$687,850	\$115,914	\$32,771	(\$83,143)	-71.73%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$4,124	\$4,124				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)					\$1,363	\$1,363				
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$4,059,270	\$4,317,908	\$4,132,487	\$4,202,637	\$4,364,904	\$4,494,202	\$4,008,818	\$4,066,710	\$57,892	1.44%
SURPLUS/DEFICIT		(\$1,363)		\$46,520		\$6,318				
Debt cost ratio	10.51%		11.75%		12.94%		18.13%	12.39%		-31.66%
Net Budget/budget net	\$3,547,994		\$3,555,635		\$3,758,489		\$3,817,029	\$3,908,156	\$91,127	2.39%
Unconditional grant/subvention inconditionnelle	\$40,828		\$40,828		\$41,645		\$42,477	\$42,477		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$3,507,166		\$3,514,807		\$3,716,844		\$3,774,552	\$3,865,679	\$91,127	2.41%
Municipal tax base/assiette fiscale	\$334,642,314		\$326,013,381		\$341,224,193		\$346,511,880	\$354,739,297	\$8,227,417	2.37%
Tax rate/taux de taxe	\$1.0480		\$1.0715		\$1.0893		\$1.0893	\$1.0897	\$0.0004	0.04%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalite: Belledune		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase (decrease)	% Change
POPULATION: 1,711	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$8,954	\$8,954	\$8,687	\$8,687	\$8,239	\$8,239			(\$8,239)	-100.00%
Sale of Sewerage services/Tarif du service d'égout											
Other sales of service/Autre ventes de service											
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$16,630	\$16,630	\$16,133	\$16,133	\$15,301	\$15,301	\$15,640		\$339	2.22%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources							\$119	\$8,232		\$8,232	100.00%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$94	\$94	\$117	\$117	\$196	\$196	\$189		(\$7)	-3.57%
TOTAL		\$25,678	\$25,678	\$24,937	\$24,937	\$23,736	\$23,855	\$24,061		\$325	1.37%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$94	\$58	\$117	\$101	\$196				(\$196)	-100.00%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout											
Water System Debt Charges/Service de la dette pour service d'eau		\$25,584	\$25,424	\$24,820	\$23,248	\$23,540	\$23,536	\$23,872		\$332	1.41%
Sewer System Debt Charges/Service de la dette pour service d'égout											
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve					\$1,399			\$189		\$189	100.00%
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers											
TOTAL		\$25,678	\$25,482	\$24,937	\$24,748	\$23,736	\$23,536	\$24,061		\$325	1.37%
SURPLUS/DEFICIT											
			\$196		\$189		\$319				
Water Rate:											
Sewer Rate:											
Combined Rate:											

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Bertrand	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,179	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$463,244	\$463,244	\$473,739	\$473,739	\$476,946	\$476,946	\$501,075	\$525,795	\$24,720	4.93%
Unconditional grant/subvention inconditionnelle		\$146,041	\$146,041	\$166,646	\$166,646	\$169,979	\$169,979	\$173,378	\$173,378		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$80,622	\$79,078	\$83,730	\$83,828	\$84,130	\$87,435	\$90,948	\$92,782	\$1,836	2.02%
Sale of services/vente de services		\$14,300	\$13,050	\$14,000	\$14,636	\$19,941	\$17,667	\$23,100	\$27,800	\$4,700	20.35%
Other revenue own source/autres revenus propres sources		\$2,950	\$2,437	\$2,750	\$23,479	\$2,600	\$20,267	\$1,216	\$1,382	\$166	13.65%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$7,000	\$3,197	\$4,000	\$14,546	\$4,000	\$49,668				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année								\$978		(\$978)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$714,157	\$707,047	\$744,865	\$776,874	\$757,596	\$821,960	\$790,693	\$821,137	\$30,444	3.85%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$134,897	\$150,225	\$128,204	\$138,375	\$147,050	\$144,301	\$155,012	\$163,373	\$8,361	5.39%
Protective services/services de protection											
.....Police		\$115,979	\$115,479	\$122,324	\$121,824	\$126,900	\$126,900	\$121,937	\$126,153	\$4,216	3.46%
.....Fire-operating/service d'incendie		\$31,800	\$34,764	\$32,750	\$32,013	\$31,200	\$32,831	\$41,335	\$35,285	(\$6,050)	-14.64%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence											
.....Other/autre		\$2,000	\$2,623	\$2,500	\$2,608	\$2,800	\$2,804	\$2,800	\$2,800		
Transportation/transport		\$218,350	\$226,945	\$220,200	\$206,173	\$198,635	\$224,995	\$223,800	\$225,900	\$2,300	1.03%
Environment health/hygiène		\$67,550	\$75,939	\$75,350	\$81,869	\$45,550	\$50,325	\$51,050	\$74,463	\$23,413	45.86%
Public health/santé publique											
Enviroment development/urbanisme		\$17,096	\$10,752	\$27,684	\$16,790	\$19,350	\$48,113	\$26,964	\$25,664	(\$1,300)	-4.82%
Recreation & culture/loisirs & culture		\$38,032	\$38,104	\$49,550	\$51,461	\$46,020	\$65,683	\$53,650	\$61,550	\$7,900	14.73%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$53,312	\$52,787	\$46,651	\$60,331	\$67,560	\$68,949	\$76,195	\$66,500	(\$9,695)	-12.72%
.....Transfers/transferts			\$28,242	\$17,446	\$42,246		\$2,177	\$38,150	\$22,000	(\$16,150)	-42.33%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$8,577								
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$35,141	\$35,141	\$22,206	\$22,206	\$72,531	\$72,531		\$17,449	\$17,449	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$714,157	\$779,578	\$744,865	\$775,896	\$757,596	\$839,409	\$790,693	\$821,137	\$30,444	3.85%
SURPLUS/DEFICIT											
Debt cost ratio		7.47%		6.26%		8.92%		9.64%	8.10%		-15.96%
Net Budget/budget net		\$609,285		\$640,385		\$646,925		\$674,453	\$699,173	\$24,720	3.67%
Unconditional grant/subvention inconditionnelle		\$146,041		\$166,646		\$169,979		\$173,378	\$173,378		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$463,244		\$473,739		\$476,946		\$501,075	\$525,795	\$24,720	4.93%
Municipal tax base/assiette fiscale		\$32,645,900		\$33,385,400		\$33,611,450		\$35,311,900	\$36,564,350	\$1,252,450	3.55%
Tax rate/taux de taxe		\$1.4190		\$1.4190		\$1.4190		\$1.4190	\$1.4380	\$0.0190	1.34%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
Blacks Harbour										
POPULATION: 952										
Group: E										
Status: Village/village										
REVENUES/REVENUS	\$783,629	\$783,629	\$831,571	\$831,571	\$868,030	\$868,030	\$865,029	\$896,949	\$31,920	3.69%
Warrant/mandat	\$149,628	\$149,628	\$149,628	\$149,628	\$152,621	\$152,621	\$155,673	\$155,673		
Unconditional grant/subvention inconditionnelle										
Federal PILT/PLT1 fédéral	\$39,147	\$39,147	\$46,857	\$46,857	\$60,975	\$60,975	\$69,760	\$76,127	\$6,367	9.13%
Services other governments/services autres gouvernements	\$67,285	\$68,469	\$66,180	\$78,869	\$59,500	\$65,287	\$63,220	\$3,000	(\$60,220)	-95.25%
Sale of services/vente de services	\$10,556	\$26,933	\$13,915	\$14,277	\$8,138	\$19,406	\$10,860	\$14,860	\$4,000	36.83%
Other revenue own source/autres revenus propres sources										
Other unconditional transfers/autres transf. Inconditionnels		\$13,045		\$16,206		\$25,608				
Cond. transfers other sources/transf. cond. autres sources										
Conditional Transfer/transfers conditionnels	\$23,200	\$20,000	\$23,200	\$1,225	\$24,207	\$21,007	\$9,500	\$18,000	\$8,500	89.47%
Other transfers/autres transferts			\$10	\$10				\$66	\$66	100.00%
.....PILT adjustment/ajustement PTLI	\$62	\$62	\$1,453	\$1,453	\$11,311	\$11,311	\$337	\$219	(\$118)	-35.01%
..... Surplus 2nd previous year/surplus d'avant-dernière année										
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année	\$1,073,507	\$1,100,913	\$1,132,814	\$1,140,096	\$1,184,782	\$1,224,245	\$1,174,379	\$1,164,894	(\$9,485)	-0.81%
TOTAL										
EXPENDITURES/DEPENSES	\$204,605	\$195,097	\$213,130	\$208,002	\$219,671	\$207,311	\$219,288	\$220,800	\$1,512	0.69%
General gov't/gouvern. Général										
Protective services/services de protection	\$173,800	\$173,800	\$183,360	\$183,360	\$189,540	\$189,540	\$195,228	\$202,400	\$7,174	3.67%
..... Police	\$101,386	\$90,338	\$102,296	\$102,296	\$111,535	\$114,061	\$116,019	\$119,343	\$3,324	2.87%
..... Fire-operating/service d'incendie	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$52,000	\$58,000	\$58,000		
..... Water cost/coût de l'eau	\$4,253	\$1,940	\$4,450	\$1,380	\$3,340	\$1,508	\$4,540	\$18,100	\$10,665	143.44%
..... Emergency measures/medures d'urgence	\$4,950	\$4,352	\$5,675	\$3,362	\$7,525	\$4,367	\$7,435	\$18,100	\$10,665	143.44%
..... Other/autre	\$156,170	\$171,085	\$177,737	\$178,799	\$186,916	\$174,014	\$176,080	\$187,523	\$11,443	6.50%
Transportation/transport	\$49,705	\$46,393	\$49,705	\$47,539	\$52,392	\$47,679	\$50,392	\$50,892	\$500	0.99%
Environment health/hygiène	\$16,658	\$5,679	\$10,750	\$20,178	\$19,860	\$15,811	\$10,330	\$5,757	(\$4,573)	-44.27%
Public health/santé publique	\$28,395	\$25,938	\$33,105	\$18,028	\$32,680	\$32,434	\$39,801	\$35,956	(\$3,845)	-9.66%
Enviroment developement/urbanisme	\$140,551	\$145,529	\$145,610	\$159,700	\$151,294	\$154,121	\$155,862	\$142,495	(\$13,367)	-8.58%
Recreation & culture/loisirs & culture										
Fiscal services/services financiers	\$108,732	\$80,517	\$102,496	\$88,809	\$102,728	\$90,130	\$109,181	\$117,062	\$7,881	7.22%
..... Debt cost/coût de la dette	\$28,300	\$90,924	\$46,500	\$69,647	\$49,281	\$141,050	\$32,225	\$6,500	(\$25,725)	-79.83%
..... Transfers/transferts		\$10						\$66	\$66	100.00%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)										
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)										
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services	\$1,073,507	\$1,089,602	\$1,132,814	\$1,139,759	\$1,184,782	\$1,224,028	\$1,174,379	\$1,164,894	(\$9,485)	-0.81%
TOTAL										
SURPLUS/DEFICIT		\$11,311		\$337		\$219				
Debt cost ratio	9.94%		9.05%		8.67%		9.30%	10.05%		8.09%
Net Budget/budget net	\$933,257	\$961,199	\$961,199	\$1,020,651	\$1,020,651	\$1,052,621	\$1,052,621	\$1,052,621	\$31,920	3.13%
Unconditional grant/subvention inconditionnelle	\$149,628	\$149,628	\$149,628	\$149,628	\$152,621	\$152,621	\$155,673	\$155,673		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$783,629		\$831,571		\$868,030		\$865,029	\$896,949	\$31,920	3.69%
Municipal tax base/assiette fiscale	\$52,970,200		\$55,061,550		\$57,350,258		\$57,139,111	\$58,462,200	\$1,323,089	2.32%
Tax rate/taux de taxe	\$1.4794		\$1.5103		\$1.5136		\$1.5139	\$1.5342	\$0.0203	1.34%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Blacks Harbour	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 952 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$107,355		\$104,781		\$100,701		\$100,851		\$150	0.15%
Sale of Sewerage services/Tarif du service d'égout	\$302,665		\$307,251		\$308,836		\$316,037		\$7,201	2.33%
Other sales of service/Autre ventes de service	\$5,900	\$349,021	\$5,900	\$348,030	\$5,900	\$355,626	\$5,900			
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$58,000	\$58,000	\$58,000	\$52,000	\$58,000	\$58,000	\$58,000			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$3,537	\$444	\$3,656		\$3,747	\$1,002		\$1,002	100.00%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel		\$17,572		\$6,006		\$72,116				
Other transfers/Autres transferts		\$51,000		\$53,000		\$87,000	\$22,000		\$22,000	100.00%
Surplus from previous year/Excédents d'année précédente					\$535	\$535			(\$535)	-100.00%
TOTAL	\$474,120	\$479,130	\$476,376	\$462,692	\$473,972	\$577,024	\$503,790		\$29,818	6.29%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$141,711	\$127,107	\$84,951	\$86,406	\$110,433	\$153,526	\$103,673		(\$6,760)	-6.12%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$169,766	\$143,483	\$175,766	\$153,137	\$167,732	\$155,890	\$243,795		\$76,063	45.35%
Water System Debt Charges/Service de la dette pour service d'eau	\$16,859	\$18,795	\$16,480	\$10,748	\$11,247	\$16,402	\$27,145		\$15,898	141.35%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$119,135	\$120,013	\$109,411	\$108,862	\$109,306	\$108,239	\$60,962		(\$48,344)	-44.23%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$15,984	\$61,737	\$73,176	\$91,867	\$66,254	\$136,725	\$55,646		(\$10,608)	-16.01%
Deficit from a previous year/Déficit d'une année précédente	\$3,165	\$3,165	\$8,992	\$8,992			\$1,569		\$1,569	100.00%
Other Fiscal services/Autres services financiers	\$7,700	\$4,295	\$7,700	\$4,349	\$9,000	\$6,883	\$11,000		\$2,000	22.22%
TOTAL	\$474,120	\$478,595	\$476,376	\$464,261	\$473,972	\$577,865	\$503,790		\$29,818	6.29%
SURPLUS/DEFICIT		\$535		(\$1,569)		(\$641)				
Water Rate:	\$276.00		\$276.00		\$276.00		\$276.00			
Sewer Rate:	\$276.00		\$276.00		\$276.00		\$276.00			
Combined Rate:	\$552.00		\$552.00		\$552.00		\$552.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

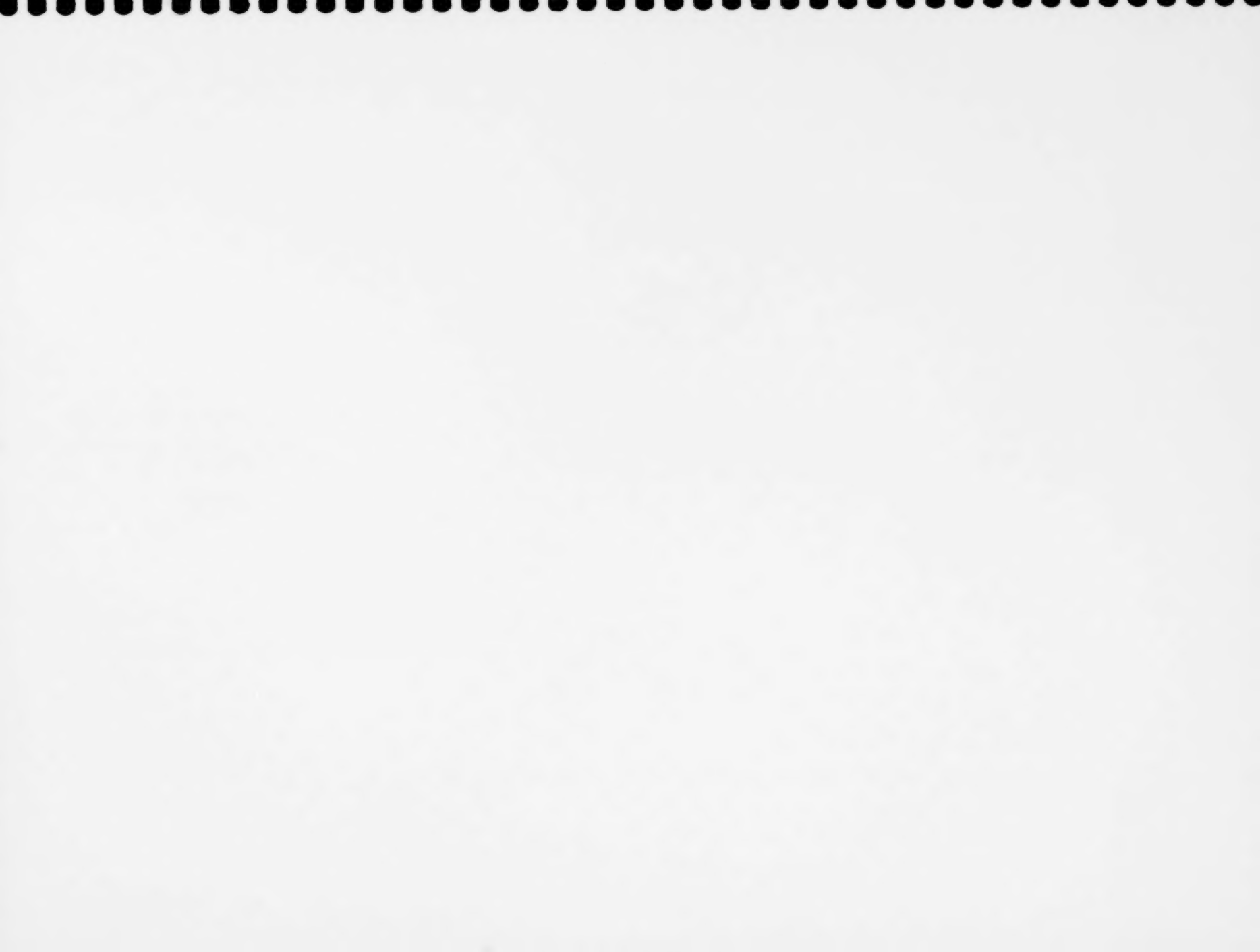
Municipality/municipalité	Blackville	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	increase [decrease] augmentation [diminution]	% Change %
POPULATION: 931	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$425,840	\$425,840	\$449,127	\$449,127	\$466,628	\$466,628	\$496,366	\$495,758	(\$608)	-0.12%
Unconditional grant/subvention inconditionnelle		\$74,103	\$74,103	\$76,086	\$76,086	\$77,608	\$77,608	\$79,160	\$79,160		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$63,021	\$64,536	\$63,483	\$63,483	\$63,538	\$63,539	\$63,394	\$64,834	\$1,440	2.27%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$14,056	\$17,171	\$14,378	\$28,701	\$14,928	\$17,948	\$17,893	\$17,893		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources						\$33,093	\$33,093	\$41,365	\$82,732	\$41,367	100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI				\$44	\$44	\$961	\$961		\$309	\$309	100.00%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$62	\$62	\$756	\$756	\$803	\$803	\$1,297	\$1,875	\$578	44.56%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$577,082	\$581,712	\$603,872	\$618,197	\$657,359	\$660,380	\$699,475	\$742,561	\$43,086	6.16%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$123,809	\$119,865	\$121,200	\$122,956	\$122,837	\$132,570	\$125,372	\$133,116	\$7,744	6.18%
Protective services/services de protection											
.....Police		\$173,800	\$173,800	\$183,360	\$183,360	\$142,155	\$142,155	\$146,420	\$151,800	\$5,380	3.67%
.....Fire operating/service d'incendie		\$44,475	\$43,632	\$44,475	\$41,817	\$46,975	\$48,584	\$42,975	\$42,975		
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$1,000									
.....Other/autre		\$2,500	\$2,186	\$2,000	\$2,023	\$2,000	\$1,524	\$2,000	\$2,000		
Transportation/transport		\$112,516	\$110,841	\$120,317	\$103,995	\$115,585	\$146,797	\$123,738	\$138,398	\$14,660	11.85%
Environment health/hygiène		\$43,560	\$43,200	\$46,080	\$38,962	\$61,284	\$53,683	\$67,344	\$68,484	\$1,140	1.69%
Public health/santé publique											
Enviroment development/urbanisme		\$6,100	\$4,473	\$8,684	\$5,897	\$9,500	\$9,301	\$13,100	\$13,769	\$669	5.11%
Recreation & culture/loisirs & culture		\$34,982	\$29,352	\$46,000	\$42,030	\$41,000	\$40,426	\$41,000	\$41,000		
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$13,187	\$13,350	\$12,898	\$12,860	\$64,549	\$64,536	\$65,323	\$64,988	(\$335)	-0.51%
.....Transfers/transferts		\$21,119	\$40,376	\$18,858	\$63,000	\$51,494	\$18,929	\$69,447	\$86,031	\$16,584	23.88%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$34	\$34					\$2,756		(\$2,756)	-100.00%
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$577,082	\$581,109	\$603,872	\$616,900	\$657,359	\$658,505	\$699,475	\$742,561	\$43,086	6.16%
SURPLUS/DEFICIT											
Debt cost ratio		2.29%		2.14%		9.82%		9.34%	8.75%		-6.29%
Net Budget/budget net		\$499,943		\$525,213		\$544,236		\$575,526	\$574,918	(\$608)	-0.11%
Unconditional grant/subvention inconditionnelle		\$74,103		\$76,086		\$77,608		\$79,160	\$79,160		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$425,840		\$449,127		\$466,628		\$496,366	\$495,758	(\$608)	-0.12%
Municipal tax base/assiette fiscale		\$35,383,477		\$37,053,839		\$37,495,861		\$39,565,654	\$39,165,847	(\$399,807)	-1.01%
Tax rate/taux de taxe		\$1.2035		\$1.2121		\$1.2445		\$1.2545	\$1.2658	\$0.0113	0.90%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

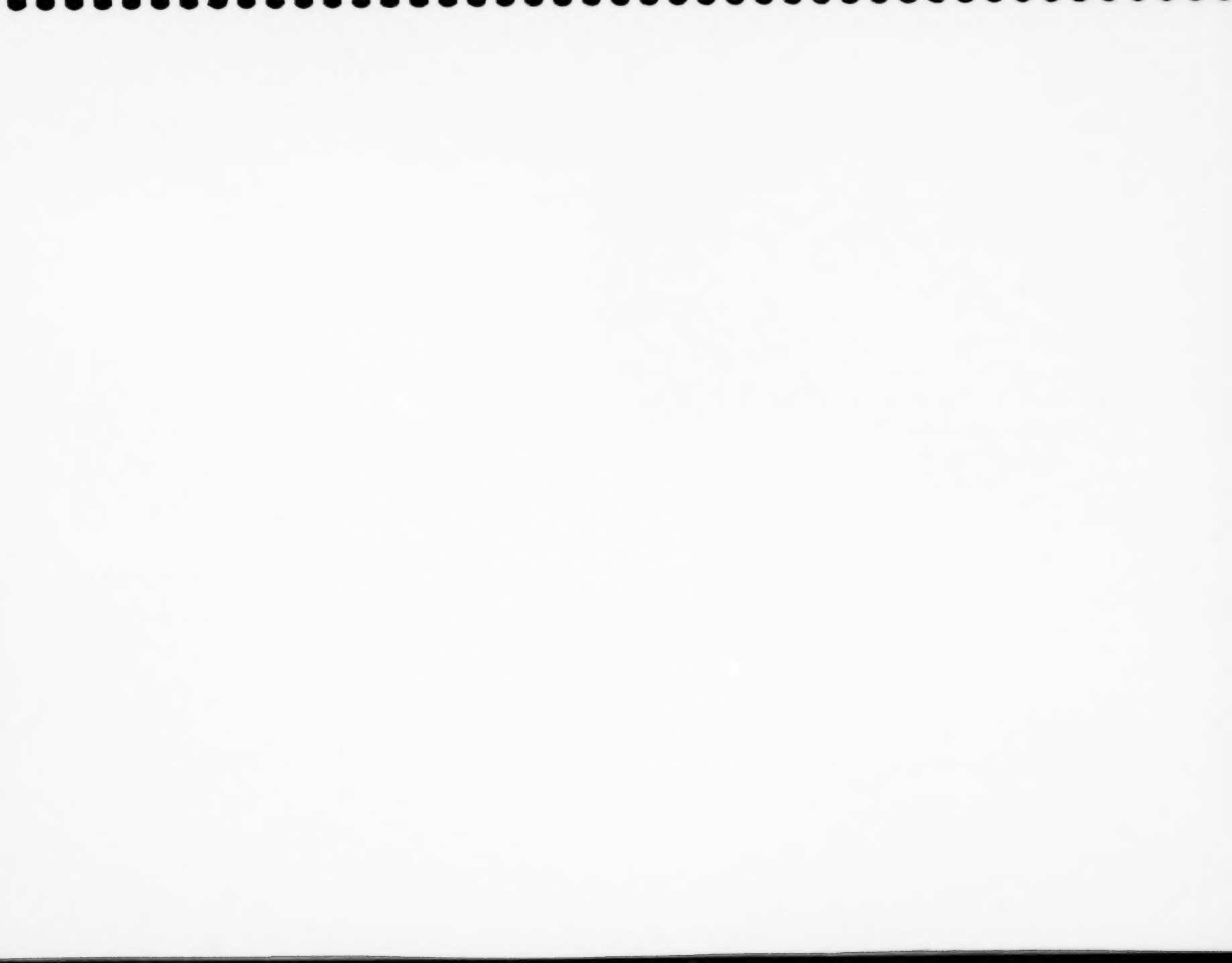
BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Cambridge-Narrows	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 717	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$532,797	\$532,797	\$549,475	\$549,475	\$582,029	\$582,029	\$609,860	\$656,000	\$46,140	7.57%
Unconditional grant/subvention inconditionnelle		\$39,543	\$39,543	\$39,543	\$39,543	\$40,334	\$40,334	\$41,141	\$41,141		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$4,584		\$4,690	\$4,690	\$4,690	\$4,998	\$3,000	\$3,698	\$698	23.27%
Sale of services/vente de services					\$15,000						
Other revenue own source/autres revenus propres sources		\$2,315	\$22,860	\$2,339	\$34,845	\$2,300	\$18,656	\$2,300	\$2,300		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources					\$12,710						
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$105,093		\$9,754		\$272,631				
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année				\$1,450	\$1,451			\$1,863	\$8,904	\$6,941	372.57%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$579,239	\$700,293	\$597,497	\$667,466	\$629,353	\$918,648	\$658,164	\$711,943	\$53,779	8.17%
EXPENDITURES/DEPENSES											
General gov/vgouvern. Général		\$105,053	\$131,872	\$114,877	\$110,247	\$111,012	\$137,018	\$121,417	\$130,170	\$8,753	7.21%
Protective services/services de protection											
.....Police		\$59,514	\$59,514	\$62,784	\$62,784	\$65,400	\$65,400	\$73,851	\$76,719	\$2,868	3.88%
.....Fire-operating/service d'incendie		\$31,970	\$29,458	\$31,970	\$45,699	\$36,220	\$38,753	\$42,985	\$56,583	\$13,598	31.63%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$1,000									
.....Other/autre		\$2,000	\$1,987	\$2,000		\$2,000	\$1,893	\$2,000	\$2,000		
Transportation/transport		\$204,600	\$190,414	\$211,685	\$191,811	\$211,685	\$192,147	\$217,645	\$233,044	\$15,399	7.08%
Environment health/hygiène		\$43,610	\$43,665	\$49,213	\$45,198	\$49,213	\$43,771	\$49,913	\$53,044	\$3,131	6.27%
Public health/santé publique		\$5,000	\$1,596	\$5,000	\$2,727	\$5,000	\$4,286	\$5,500	\$5,500		
Enviroment development/urbanisme		\$31,595	\$31,939	\$34,854	\$41,062	\$35,313	\$35,721	\$38,180	\$43,470	\$5,290	13.86%
Recreation & culture/loisirs & culture		\$37,700	\$16,113	\$37,700	\$27,413	\$37,700	\$29,173	\$41,630	\$41,250	(\$580)	-1.39%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$700	\$8,239	\$31,589	\$32,543	\$32,051	\$33,102	\$32,476	\$31,840	(\$636)	-1.96%
.....Transfers/transferts		\$52,973	\$191,648	\$15,786	\$106,082	\$34,083	\$318,904	\$32,367	\$38,323	\$5,956	18.40%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$15	\$15	\$39	\$39						
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$3,509	\$3,509			\$9,676	\$9,676				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$579,239	\$709,969	\$597,497	\$665,605	\$629,353	\$909,844	\$658,164	\$711,943	\$53,779	8.17%
SURPLUS/DEFICIT											
Debt cost ratio		0.12%		5.29%		5.09%		4.93%	4.47%		-9.36%
Net Budget/budget net		\$572,340		\$589,018		\$622,363		\$651,001	\$697,141	\$46,140	7.09%
Unconditional grant/subvention inconditionnelle		\$39,543		\$39,543		\$40,334		\$41,141	\$41,141		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$532,797		\$549,475		\$582,029		\$609,860	\$656,000	\$46,140	7.57%
Municipal tax base/assiette fiscale		\$47,999,750		\$49,502,250		\$52,435,000		\$54,942,350	\$59,099,126	\$4,156,776	7.57%
Tax rate/taux de taxe		\$1.1100		\$1.1100		\$1.1100		\$1.1100	\$1.1100	\$0.0000	



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Canterbury	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 360	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$128,078	\$128,078	\$128,743	\$128,743	\$130,121	\$130,121	\$138,797	\$144,532	\$5,735	4.13%
Unconditional grant/subvention inconditionnelle		\$33,796	\$33,796	\$38,170	\$38,170	\$38,934	\$38,934	\$39,712	\$39,712		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$28,362	\$30,260	\$25,967	\$27,712	\$27,516	\$27,516	\$30,469	\$27,828	(\$2,641)	-8.67%
Sale of services/vente de services						\$9,600	\$11,219	\$9,600		(\$9,600)	-100.00%
Other revenue own source/autres revenus propres sources			\$15,075		\$10,953						
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$9,792		\$18,810		\$5,705				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
..... PILT adjustment/ajustement PTLI									\$27	\$27	100.00%
..... Surplus 2nd previous year/surplus d'avant-dernière année						\$10,250	\$10,250				
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$190,236	\$217,001	\$192,880	\$224,388	\$216,421	\$223,745	\$218,578	\$212,099	(\$6,479)	-2.96%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$46,034	\$49,684	\$47,716	\$54,337	\$56,486	\$53,346	\$58,619	\$48,597	(\$10,022)	-17.10%
Protective services/services de protection											
..... Police		\$36,309	\$36,309	\$38,304	\$38,304	\$39,900	\$39,900	\$37,080	\$38,520	\$1,440	3.88%
..... Fire-operating/service d'incendie		\$32,500	\$31,369	\$28,500	\$26,219	\$30,800	\$29,647	\$32,925	\$31,925	(\$1,000)	-3.04%
..... Water cost/coût de l'eau											
..... Emergency measures/medures d'urgence											
..... Other/autre		\$5,000	\$4,226	\$5,000	\$4,764	\$5,000	\$4,238	\$5,000	\$4,500	(\$500)	-10.00%
Transportation/transport		\$41,400	\$42,180	\$42,700	\$44,493	\$43,935	\$44,777	\$40,960	\$41,800	\$840	2.05%
Environment health/hygiène		\$22,500	\$20,752	\$22,500	\$19,717	\$22,500	\$21,051	\$22,500	\$22,500		
Public health/santé publique											
Enviroment developement/urbanisme											
Recreation & culture/loisirs & culture		\$5,000	\$14,131	\$6,000	\$36,874	\$9,800	\$16,653	\$9,000	\$10,000	\$1,000	11.11%
Fiscal services/services financiers											
..... Debt cost/coût de la dette			\$107		\$6	\$7,995	\$5,163	\$10,000	\$10,736	\$736	7.36%
..... Transfers/transferts			\$6,500				\$10,000		\$2,486	\$2,486	100.00%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$5	\$5	\$8		(\$8)	-100.00%
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$1,493	\$1,493	\$2,160	\$2,160			\$2,486	\$1,035	(\$1,451)	-58.37%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$190,236	\$206,751	\$192,880	\$226,874	\$216,421	\$224,780	\$218,578	\$212,099	(\$6,479)	-2.96%
SURPLUS/DEFICIT											
Debt cost ratio		0.00%		0.00%		3.69%		4.58%	5.06%		10.64%
Net Budget/budget net		\$161,874		\$166,913		\$169,055		\$178,509	\$184,244	\$5,735	3.21%
Unconditional grant/subvention inconditionnelle		\$33,796		\$38,170		\$38,934		\$39,712	\$39,712		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$128,078		\$128,743		\$130,121		\$138,797	\$144,532	\$5,735	4.13%
Municipal tax base/assiette fiscale		\$10,436,250		\$10,549,162		\$10,658,788		\$11,094,494	\$11,483,054	\$388,560	3.50%
Tax rate/taux de taxe		\$1.2272		\$1.2204		\$1.2208		\$1.2510	\$1.2587	\$0.0076	0.61%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Cap-Pelé	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 2,279	Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$1,320,262	\$1,320,262	\$1,431,553	\$1,431,553	\$1,525,461	\$1,525,461	\$1,616,339	\$1,734,750	\$118,411	7.33%
Unconditional grant/subvention inconditionnelle		\$194,250	\$194,250	\$197,673	\$197,673	\$201,627	\$201,627	\$205,659	\$205,659		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$74,706	\$83,740	\$65,345	\$78,785	\$81,400	\$87,717	\$90,279	\$85,831	(\$4,448)	-4.93%
Sale of services/vente de services		\$215,601	\$242,167	\$272,767	\$282,283	\$277,657	\$235,575	\$243,341	\$222,623	(\$20,718)	-8.51%
Other revenue own source/autres revenus propres sources		\$82,110	\$77,027	\$80,145	\$113,065	\$72,025	\$117,343	\$77,567	\$68,554	(\$9,013)	-11.62%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources					\$88,114		\$104,005				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$75,000	\$15,000	25.00%
PILT adjustment/ajustement PTLI				\$2,392	\$2,392				\$835	\$835	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année		\$10,413	\$10,413	\$14,646	\$14,646	\$21,872	\$21,872	\$47,526	\$7,124	(\$40,402)	-85.01%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,957,342	\$1,987,859	\$2,124,521	\$2,268,511	\$2,240,042	\$2,353,600	\$2,340,711	\$2,400,376	\$59,665	2.55%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$374,846	\$357,902	\$400,888	\$399,710	\$411,310	\$419,787	\$441,379	\$475,736	\$34,357	7.78%
Protective services/services de protection											
Police		\$258,000	\$210,200	\$270,000	\$237,897	\$274,000	\$221,828	\$275,000	\$284,000	\$9,000	3.27%
Fire operating/service d'incendie		\$91,301	\$86,923	\$93,542	\$86,250	\$97,136	\$98,949	\$101,451	\$105,914	\$4,463	4.40%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence		\$4,000	\$2,833	\$4,000	\$3,803	\$5,500	\$4,030	\$5,500	\$5,500		
Other/autre											
Transportation/transport		\$290,688	\$298,368	\$310,216	\$309,870	\$314,777	\$315,404	\$312,469	\$327,381	\$14,912	4.77%
Environment health/hygiène		\$77,862	\$77,880	\$78,798	\$78,807	\$82,024	\$82,023	\$128,781	\$132,836	\$4,055	3.15%
Public health/santé publique											
Environment development/urbanisme		\$88,632	\$88,240	\$100,381	\$98,802	\$102,513	\$107,876	\$123,176	\$148,611	\$25,435	20.65%
Recreation & culture/loisirs & culture		\$446,303	\$440,113	\$529,811	\$552,027	\$572,887	\$481,407	\$549,275	\$554,145	\$4,870	0.89%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$324,170	\$347,008	\$162,458	\$164,503	\$193,939	\$192,856	\$161,933	\$162,251	\$318	0.20%
Transfers/transferts			\$55,000	\$174,427	\$289,316	\$185,731	\$422,091	\$241,430	\$204,002	(\$37,428)	-15.50%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$1,520	\$1,520			\$225	\$225	\$317		(\$317)	-100.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,957,342	\$1,965,987	\$2,124,521	\$2,220,985	\$2,240,042	\$2,346,476	\$2,340,711	\$2,400,376	\$59,665	2.55%
SURPLUS/DEFICIT											
Debt cost ratio		16.56%		7.65%		8.66%		6.92%	6.76%		-2.29%
Net Budget/budget net		\$1,514,512		\$1,629,226		\$1,727,088		\$1,821,998	\$1,940,409	\$118,411	6.50%
Unconditional grant/subvention inconditionnelle		\$194,250		\$197,673		\$201,627		\$205,659	\$205,659		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,320,262		\$1,431,553		\$1,525,461		\$1,616,339	\$1,734,750	\$118,411	7.33%
Municipal tax base/assiette fiscale		\$109,985,173		\$119,256,335		\$127,079,415		\$134,650,069	\$144,514,341	\$9,864,272	7.33%
Tax rate/taux de taxe		\$1.2004		\$1.2004		\$1.2004		\$1.2004	\$1.2004	\$0.0000	

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Centreville	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 523	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$346,569	\$346,569	\$350,950	\$350,950	\$367,063	\$367,063	\$375,456	\$414,796	\$39,340	10.48%
Unconditional grant/subvention inconditionnelle		\$24,369	\$24,369	\$24,369	\$24,369	\$24,856	\$24,856	\$25,354	\$25,354		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$54,829	\$54,829	\$59,810	\$58,004	\$57,259	\$57,245	\$59,515	\$71,885	\$12,370	20.78%
Sale of services/vente de services		\$9,000	\$7,242	\$9,000	\$9,741	\$9,000	\$8,770	\$9,000	\$9,000		
Other revenue own source/autres revenus propres sources		\$5,000	\$14,650	\$5,000	\$26,701	\$5,000	\$89,288	\$5,000	\$5,000		
Other unconditional transfers/autres transf. Inconditionnels		\$75		\$75	\$75						
Cond. transfers other sources/transf. cond. autres sources			\$31,423		\$12,770		\$13,844				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts				\$63,000							
..... PILT adjustment/ajustement PTLI		\$26	\$26	\$415	\$415			\$1,279	\$8	(\$1,271)	-99.37%
..... Surplus 2nd previous year/surplus d'avant-dernière année						\$153	\$153	\$332		(\$332)	-100.00%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$439,668	\$479,108	\$449,619	\$546,025	\$463,331	\$541,219	\$475,936	\$526,043	\$50,107	10.53%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$91,522	\$92,377	\$91,494	\$121,372	\$88,320	\$113,718	\$90,409	\$97,496	\$7,087	7.84%
Protective services/services de protection											
..... Police		\$48,685	\$48,685	\$51,350	\$51,360	\$53,500	\$53,500	\$53,869	\$55,961	\$2,092	3.88%
..... Fire-operating/service d'incendie		\$32,000	\$32,254	\$32,000	\$36,643	\$32,000	\$49,309	\$32,000	\$35,000	\$3,000	9.38%
..... Water cost/coût de l'eau											
..... Emergency measures/medures d'urgence		\$1,200	\$501	\$1,200	\$1,080	\$1,200	\$561	\$1,200	\$1,200		
..... Other/autre		\$5,300	\$3,675	\$4,300	\$3,879	\$7,000	\$6,554	\$7,600	\$7,600		
Transportation/transport		\$112,285	\$108,284	\$109,900	\$91,282	\$136,120	\$156,601	\$140,120	\$162,500	\$22,380	15.97%
Environment health/hygiène		\$30,500	\$27,699	\$28,000	\$35,488	\$29,500	\$33,305	\$32,500	\$32,500		
Public health/santé publique											
Enviroment development/urbanisme		\$23,900	\$35,133	\$22,830	\$23,675	\$18,850	\$15,418	\$20,705	\$27,350	\$6,645	32.09%
Recreation & culture/loisirs & culture		\$55,450	\$41,144	\$53,700	\$42,840	\$50,200	\$69,169	\$50,200	\$54,220	\$4,020	8.01%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$33,700	\$29,134	\$54,445	\$56,284	\$46,641	\$47,402	\$47,333	\$47,898	\$565	1.19%
..... Transfers/transferts			\$54,697		\$81,390						
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$26								
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$5,348	\$5,346	\$400	\$400				\$4,318	\$4,318	100.00%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$439,668	\$478,955	\$449,619	\$545,693	\$463,331	\$545,537	\$475,936	\$526,043	\$50,107	10.53%
SURPLUS/DEFICIT											
Debt cost ratio		7.66%		12.11%		10.07%		9.95%	9.11%		-8.45%
Net Budget/budget net		\$370,938		\$375,319		\$391,919		\$400,810	\$440,150	\$39,340	9.82%
Unconditional grant/subvention inconditionnelle		\$24,369		\$24,369		\$24,856		\$25,354	\$25,354		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$346,569		\$350,950		\$367,063		\$375,456	\$414,796	\$39,340	10.48%
Municipal tax base/assiette fiscale		\$30,135,300		\$29,995,600		\$31,106,732		\$31,550,569	\$34,856,792	\$3,306,223	10.48%
Tax rate/taux de taxe		\$1.1500		\$1.1700		\$1.1800		\$1.1900	\$1.1900	\$0.0000	

.....

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: Charlo		2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,376 Group: F Status: Village/village		BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$680,208		\$723,917	\$723,917	\$774,872	\$774,872	\$811,995	\$851,228	\$39,231	4.83%
Unconditional grant/subvention inconditionnelle		\$201,589		\$211,273	\$211,273	\$215,499	\$215,499	\$219,809	\$219,809		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$119,534		\$127,020	\$127,322	\$127,729	\$128,031	\$137,954	\$155,950	\$17,996	13.04%
Sale of services/vente de services		\$14,000		\$12,000	\$56,824	\$12,000	\$12,000	\$12,000	\$12,000		
Other revenue own source/autres revenus propres sources		\$79,000		\$89,000	\$200,081	\$111,000	\$129,415	\$124,000	\$133,966	\$9,966	8.04%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$13,595				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$4,916		\$4,868		\$5,184	\$31,104	\$4,739	\$5,343	\$604	12.75%
..... PILT adjustment/ajustement PTLI								\$1,429		(\$1,429)	-100.00%
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$1,994				\$785	\$785	\$45,248	\$4,635	(\$40,613)	-89.76%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,101,231		\$1,168,078	\$1,319,217	\$1,247,069	\$1,305,301	\$1,357,174	\$1,382,929	\$25,755	1.90%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$204,148		\$216,524	\$238,920	\$229,005	\$246,270	\$237,536	\$258,399	\$20,863	8.78%
Protective services/services de protection											
..... Police		\$131,859		\$139,104	\$139,104	\$144,900	\$144,900	\$148,247	\$147,232	(\$2,015)	-1.35%
..... Fire operating/service d'incendie		\$58,000		\$63,000	\$53,342	\$64,000	\$62,759	\$64,000	\$64,000		
..... Water cost/coût de l'eau		\$15,000		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		
..... Emergency measures/medures d'urgence		\$500			\$750	\$1,000	\$1,232	\$2,000	\$2,000		
..... Other/autre		\$2,000		\$2,000	\$1,930	\$2,000	\$1,950	\$2,000	\$3,000	\$1,000	50.00%
Transportation/transport		\$340,216		\$357,955	\$370,451	\$365,955	\$355,729	\$379,000	\$399,000	\$20,000	5.28%
Environment health/hygiène		\$86,500		\$86,500	\$79,373	\$86,500	\$76,856	\$86,500	\$88,000	\$1,500	1.73%
Public health/santé publique											
Enviroment development/urbanisme		\$123,000		\$133,000	\$193,715	\$154,500	\$238,340	\$169,727	\$191,227	\$21,500	12.67%
Recreation & culture/loisirs & culture		\$14,000		\$9,000	\$16,239	\$13,000	\$21,012	\$30,500	\$30,500		
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$113,459		\$113,095	\$110,875	\$113,396	\$111,515	\$137,897	\$141,604	\$3,707	2.69%
..... Transfers/transferts				\$16,244	\$37,814	\$51,917	\$19,207	\$45,248		(\$45,248)	-100.00%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$12,549		\$28	\$28	\$896	\$896		\$34	\$34	100.00%
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$11,628	\$11,628						
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services								\$33,519	\$37,933	\$4,414	13.17%
TOTAL		\$1,101,231		\$1,168,078	\$1,273,969	\$1,247,069	\$1,300,666	\$1,357,174	\$1,382,929	\$25,755	1.90%
SURPLUS/DEFICIT											
Debt cost ratio		10.30%		9.68%		9.09%		10.16%	10.24%		0.78%
Net Budget/budget net		\$881,797		\$935,190		\$990,371		\$1,031,804	\$1,071,035	\$39,231	3.80%
Unconditional grant/subvention inconditionnelle		\$201,589		\$211,273		\$215,499		\$219,809	\$219,809		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$680,208		\$723,917		\$774,872		\$811,995	\$851,228	\$39,231	4.83%
Municipal tax base/assiette fiscale		\$48,739,441		\$51,871,393		\$55,522,475		\$58,182,498	\$60,993,550	\$2,811,052	4.83%
Tax rate/taux de taxe		\$1.3956		\$1.3958		\$1.3956		\$1.3956	\$1.3958	\$0.0002	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Charlo		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,376	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$88,820	\$91,327	\$88,820	\$88,609	\$88,820	\$88,398	\$93,840		\$5,020	5.65%
Sale of Sewerage services/Tarif du service d'égout		\$80,870	\$81,637	\$80,370	\$77,703	\$77,220	\$77,332	\$81,520		\$4,300	5.57%
Other sales of service/Autre ventes de service											
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$3,000	\$1,280	\$3,000	\$1,796	\$3,000	\$1,991	\$3,000			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$16,550	\$16,550			\$26,839	\$26,839			(\$26,839)	-100.00%
TOTAL		\$209,240	\$210,794	\$192,190	\$188,108	\$215,879	\$214,560	\$198,360		(\$17,519)	-8.12%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$80,072	\$57,160	\$73,547	\$63,583	\$77,000	\$61,266	\$77,000			
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$118,000	\$88,772	\$78,000	\$96,329	\$78,000	\$92,779	\$97,494		\$19,494	24.99%
Water System Debt Charges/Service de la dette pour service d'eau			\$11,315				\$10,129				
Sewer System Debt Charges/Service de la dette pour service d'égout		\$11,168		\$10,716	\$11,355	\$10,256		\$10,780		\$524	5.11%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve			\$26,708		\$29,927	\$50,623	\$35,000			(\$50,623)	-100.00%
Deficit from a previous year/Déficit d'une année précédente				\$29,927				\$13,086		\$13,086	100.00%
Other Fiscal services/Autres services financiers											
TOTAL		\$209,240	\$183,955	\$192,190	\$201,194	\$215,879	\$199,174	\$198,360		(\$17,519)	-8.12%
SURPLUS/DEFICIT			\$26,839		(\$13,086)		\$15,386				
Water Rate:		\$170.00		\$170.00		\$170.00		\$180.00		\$10.00	5.88%
Sewer Rate:		\$170.00		\$170.00		\$170.00		\$180.00		\$10.00	5.88%
Combined Rate:		\$340.00		\$340.00		\$340.00		\$360.00		\$20.00	5.88%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Chipman	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 1,291	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$784,661	\$784,661	\$792,985	\$792,985	\$817,595	\$817,595	\$835,097	\$845,502	\$10,405	1.25%
Unconditional grant/subvention inconditionnelle		\$155,532	\$155,532	\$162,387	\$162,387	\$165,635	\$165,635	\$168,948	\$168,948		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$554,461	\$608,424	\$576,273	\$691,060	\$651,488	\$732,049	\$95,885	\$114,933	\$19,068	19.89%
Sale of services/vente de services		\$27,000	\$20,830	\$21,500	\$20,230	\$21,000	\$22,741	\$20,800	\$20,500	(\$300)	-1.44%
Other revenue own source/autres revenus propres sources		\$94,981	\$81,620	\$102,955	\$102,793	\$98,439	\$146,889	\$85,746	\$82,203	(\$3,543)	-4.13%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$36,597		\$36,703						
Conditional Transfer/transfers conditionnels							\$5,000				
Other transfers/autres transferts							\$36,820				
.....PILT adjustment/ajustement PTLI				\$10	\$10				\$417	\$417	100.00%
.....Surplus 2nd previous year/surplus d'avant-dernière année				\$17,072	\$17,072			\$71,003		(\$71,003)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,616,635	\$1,685,664	\$1,673,182	\$1,823,240	\$1,754,155	\$1,926,729	\$1,277,459	\$1,232,503	(\$44,956)	-3.52%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$327,504	\$337,825	\$362,823	\$374,202	\$354,707	\$360,900	\$387,225	\$359,734	(\$27,491)	-7.10%
Protective services/services de protection											
.....Police		\$130,312	\$130,312	\$137,472	\$137,472	\$143,200	\$143,200	\$132,973	\$138,137	\$5,164	3.88%
.....Fire operating/service d'incendie		\$86,050	\$73,667	\$86,250	\$89,609	\$89,950	\$87,799	\$97,030	\$99,820	\$2,790	2.88%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$453,000	\$466,664	\$465,399	\$511,589	\$544,444	\$596,385	\$6,000	\$3,000	(\$3,000)	-50.00%
.....Other/autre		\$3,600	\$2,921	\$3,600	\$3,000	\$3,600	\$3,523	\$3,600	\$4,200	\$600	16.67%
Transportation/transport		\$177,317	\$191,247	\$212,476	\$204,699	\$198,584	\$229,122	\$217,558	\$208,379	(\$9,179)	-4.22%
Environment health/hygiène		\$64,486	\$66,970	\$79,160	\$76,448	\$79,160	\$74,808	\$79,160	\$82,737	\$3,577	4.52%
Public health/santé publique											
Enviroment development/urbanisme		\$7,100	\$8,255	\$7,100	\$9,800	\$7,200	\$4,910	\$13,400	\$9,400	(\$4,000)	-29.85%
Recreation & culture/loisirs & culture		\$152,666	\$165,883	\$166,827	\$166,839	\$163,541	\$166,107	\$178,419	\$173,620	(\$4,799)	-2.69%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$161,058	\$162,929	\$150,075	\$149,877	\$148,015	\$145,485	\$102,725	\$107,069	\$4,344	4.23%
.....Transfers/transferts			\$46,731		\$8,420		\$127,557	\$59,300	\$9,598	(\$49,712)	-83.83%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$18	\$18		\$262	\$476	\$478	\$69		(\$69)	-100.00%
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$53,520	\$53,520			\$21,278	\$21,278				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,616,635	\$1,706,942	\$1,673,182	\$1,752,237	\$1,754,155	\$1,983,548	\$1,277,459	\$1,232,503	(\$44,956)	-3.52%
SURPLUS/DEFICIT											
Debt cost ratio		9.98%		8.97%		8.44%		8.04%	8.69%		8.03%
Net Budget/budget net		\$940,193		\$955,372		\$983,230		\$1,004,045	\$1,014,450	\$10,405	1.04%
Unconditional grant/subvention inconditionnelle		\$155,532		\$162,387		\$165,635		\$168,948	\$168,948		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$784,661		\$792,985		\$817,595		\$835,097	\$845,502	\$10,405	1.25%
Municipal tax base/assiette fiscale		\$60,906,705		\$60,998,923		\$61,473,323		\$62,789,233	\$63,571,550	\$782,317	1.25%
Tax rate/taux de taxe		\$1.2863		\$1.3000		\$1.3300		\$1.3300	\$1.3300	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Clair	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 848	Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$442,905	\$442,905	\$458,862	\$458,862	\$462,867	\$462,867	\$473,224	\$473,314	\$90	0.02%
Unconditional grant/subvention inconditionnelle		\$75,673	\$75,673	\$75,673	\$75,673	\$77,186	\$77,186	\$78,730	\$78,730		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$29,141	\$29,141	\$29,290	\$29,284	\$29,340	\$28,178	\$29,535	\$28,989	(\$546)	-1.85%
Sale of services/vente de services		\$2,000	\$10,478	\$10,000	\$16,244	\$17,000	\$23,244	\$24,000	\$22,000	(\$2,000)	-8.33%
Other revenue own source/autres revenus propres sources		\$87,615	\$127,924	\$103,127	\$93,259	\$108,040	\$104,127	\$108,010	\$121,424	\$13,414	12.42%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$61,109		\$67,421		\$138,382				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI											
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$2,328	\$2,328	\$9,065	\$9,065	\$3,477	\$3,478				
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$639,862	\$749,558	\$686,017	\$749,808	\$695,910	\$837,460	\$713,499	\$724,457	\$10,958	1.54%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$150,178	\$154,268	\$188,698	\$209,045	\$168,051	\$197,977	\$164,461	\$171,348	\$6,887	4.19%
Protective services/services de protection											
..... Police		\$78,533	\$78,533	\$82,848	\$82,848	\$86,300	\$87,389	\$87,344	\$90,736	\$3,392	3.88%
..... Fire operating/service d'incendie		\$76,870	\$111,239	\$64,990	\$34,480	\$55,250	\$28,724	\$49,908	\$56,665	\$6,757	13.54%
..... Water cost/coût de l'eau		\$40,000	\$40,000	\$40,000	\$20,000	\$35,000	\$20,000	\$30,000	\$30,000		
..... Emergency measures/medures d'urgence											
..... Other/autre		\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200		
Transportation/transport		\$95,285	\$118,286	\$95,800	\$111,172	\$108,540	\$124,449	\$107,734	\$104,542	(\$3,192)	-2.98%
Environment health/hygiène		\$48,000	\$44,064	\$48,000	\$46,640	\$48,000	\$43,839	\$48,000	\$44,000	(\$4,000)	-8.33%
Public health/santé publique											
Enviroment development/urbanisme		\$30,290	\$44,423	\$32,390	\$33,538	\$37,723	\$45,944	\$40,384	\$43,438	\$3,054	7.56%
Recreation & culture/loisirs & culture		\$77,020	\$105,921	\$93,400	\$159,830	\$122,200	\$178,409	\$120,800	\$117,568	(\$3,032)	-2.51%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$41,986	\$45,242	\$31,314	\$14,303	\$26,573	\$24,458	\$51,708	\$52,192	\$484	0.94%
..... Transfers/transferts			\$2,403	\$7,000	\$41,307	\$7,000	\$89,918	\$7,000	\$7,000		
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$502	\$502	\$377	\$377	\$73	\$73	\$230	\$850	\$620	269.57%
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)								\$4,930	\$4,918	(\$12)	-0.24%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$639,862	\$746,081	\$686,017	\$754,738	\$695,910	\$842,378	\$713,499	\$724,457	\$10,958	1.54%
SURPLUS/DEFICIT											
Debt cost ratio		6.56%		4.56%		3.82%		7.25%	7.20%		-0.59%
Net Budget/budget net		\$518,578		\$534,535		\$540,053		\$551,954	\$552,044	\$90	0.02%
Unconditional grant/subvention inconditionnelle		\$75,673		\$75,673		\$77,186		\$78,730	\$78,730		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$442,905		\$458,862		\$462,867		\$473,224	\$473,314	\$90	0.02%
Municipal tax base/assiette fiscale		\$42,717,554		\$43,574,972		\$43,954,941		\$44,857,078	\$44,816,231	(\$40,847)	-0.09%
Tax rate/taux de taxe		\$1.0368		\$1.0530		\$1.0530		\$1.0550	\$1.0581	\$0.0012	0.11%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Doaktown	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 888	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$564,408	\$564,408	\$606,634	\$606,634	\$607,358	\$607,358	\$627,578	\$657,323	\$29,747	4.74%
Unconditional grant/subvention inconditionnelle		\$71,626	\$71,626	\$71,626	\$71,626	\$73,059	\$73,059	\$74,520	\$74,520		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$17,574	\$17,574	\$17,146	\$17,146	\$18,543	\$18,543	\$18,697	\$23,392	\$4,695	25.11%
Sale of services/vente de services		\$44,900	\$32,422	\$39,500	\$25,824	\$34,600	\$48,874	\$54,000	\$46,000	(\$8,000)	-14.81%
Other revenue own source/autres revenus propres sources		\$13,400	\$17,489	\$13,787	\$30,418	\$15,100	\$22,734	\$14,680	\$19,800	\$4,920	33.51%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$200	\$18,308	\$193	\$47,594	\$8,076	\$47,018	\$7,922	\$8,672	\$750	9.47%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts									\$77,841	\$77,841	100.00%
.....PILT adjustment/ajustement PTLI				\$167				\$2,694	\$71	(\$2,623)	-97.36%
.....Surplus 2nd previous year/surplus d'avant-dernière année								\$12,357		(\$12,357)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$712,106	\$721,826	\$749,053	\$799,240	\$756,736	\$817,586	\$812,446	\$907,419	\$94,973	11.69%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$191,554	\$190,817	\$201,280	\$201,159	\$199,973	\$217,732	\$217,650	\$201,631	(\$15,819)	-7.27%
Protective services/services de protection											
.....Police		\$86,905	\$86,905	\$91,880	\$91,880	\$95,500	\$95,500	\$91,464	\$95,016	\$3,552	3.88%
.....Fire-operating/service d'incendie		\$47,300	\$45,940	\$48,200	\$40,827	\$50,000	\$80,669	\$55,500	\$55,500		
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence			\$527	\$2,000	\$1,188	\$2,000	\$880	\$2,000	\$2,000		
.....Other/autre		\$5,300	\$1,800	\$5,300	\$5,635	\$5,300	\$9,571	\$5,300	\$5,300		
Transportation/transport		\$154,280	\$140,047	\$171,287	\$149,947	\$188,910	\$167,082	\$189,910	\$187,535	(\$2,375)	-1.25%
Environment health/hygiène		\$52,915	\$50,821	\$52,915	\$52,853	\$53,547	\$54,123	\$67,700	\$67,689	(\$11)	-0.02%
Public health/santé publique											
Enviroment developement/urbanisme		\$36,613	\$28,786	\$18,250	\$18,044	\$19,075	\$27,760	\$23,175	\$13,700	(\$9,475)	-40.88%
Recreation & culture/loisirs & culture		\$85,900	\$86,870	\$88,100	\$98,124	\$98,100	\$128,343	\$99,100	\$102,215	\$3,115	3.14%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$28,600	\$27,355	\$23,100	\$46,159	\$32,016	\$32,591	\$48,047	\$87,526	\$39,479	82.17%
.....Transfers/transferts		\$3,000	\$44,437	\$1,877	\$18,695	\$8,000	\$48,355	\$12,600	\$59,240	\$46,640	370.16%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$69	\$69		\$17,508	\$97	\$629				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$19,670	\$19,670	\$45,064	\$45,064	\$4,218	\$4,218		\$29,867	\$29,867	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$712,106	\$726,044	\$749,053	\$786,883	\$756,736	\$847,453	\$812,446	\$907,419	\$94,973	11.69%
SURPLUS/DEFICIT											
Debt cost ratio		4.02%		3.08%		4.23%		5.91%	9.65%		83.10%
Net Budget/budget net		\$636,032		\$676,260		\$680,417		\$702,098	\$731,843	\$29,747	4.24%
Unconditional grant/subvention inconditionnelle		\$71,626		\$71,626		\$73,059		\$74,520	\$74,520		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$564,408		\$606,634		\$607,358		\$627,578	\$657,323	\$29,747	4.74%
Municipal tax base/assiette fiscale		\$48,239,834		\$50,552,841		\$50,613,143		\$52,297,962	\$53,440,858	\$1,142,896	2.19%
Tax rate/taux de taxe		\$1.1700		\$1.2000		\$1.2000		\$1.2000	\$1.2300	\$0.0300	2.50%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Doaktown		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 888	Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$111,300	\$107,393	\$111,100	\$107,183	\$111,100	\$104,778	\$125,830		\$14,730	13.26%
Sale of Sewerage services/Tarif du service d'égout		\$89,920	\$86,961	\$98,300	\$94,772	\$98,300	\$92,218	\$111,200		\$12,900	13.12%
Other sales of service/Autres ventes de service		\$300	\$1,704	\$1,400	\$50,036	\$1,400	\$1,062	\$700		(\$700)	-50.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies											
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$4,187								
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente											
TOTAL		\$201,520	\$200,245	\$210,800	\$251,991	\$210,800	\$198,058	\$237,730		\$26,930	12.78%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$35,800	\$33,262	\$36,900	\$43,392	\$44,800	\$55,938	\$59,715		\$14,915	33.29%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$15,900	\$23,099	\$21,900	\$33,091	\$29,400	\$30,757	\$43,015		\$13,615	46.31%
Water System Debt Charges/Service de la dette pour service d'eau		\$92,500	\$90,831	\$93,000	\$91,666	\$75,000	\$75,652	\$75,000			
Sewer System Debt Charges/Service de la dette pour service d'égout		\$2,600	\$3,651	\$2,750	\$2,953	\$2,850		\$2,850			
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$11,775	\$9,208	\$12,360	\$57,689	\$45,824	\$6,686	\$30,695		(\$15,129)	-33.02%
Deficit from a previous year/Déficit d'une année précédente		\$40,445	\$40,445	\$41,190	\$41,190	\$10,226	\$251	\$23,455		\$13,229	129.37%
Other Fiscal services/Autres services financiers		\$2,500		\$2,700	\$5,465	\$2,700	\$6,725	\$3,000		\$300	11.11%
TOTAL		\$201,520	\$200,496	\$210,800	\$275,446	\$210,800	\$175,989	\$237,730		\$26,930	12.78%
SURPLUS/DEFICIT			(\$251)		(\$23,455)		\$22,069				
Water Rate:		\$220.00		\$220.00		\$220.00		\$250.00		\$30.00	13.64%
Sewer Rate:		\$200.00		\$220.00		\$220.00		\$250.00		\$30.00	13.64%
Combined Rate:		\$420.00		\$440.00		\$440.00		\$500.00		\$60.00	13.64%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Dorchester	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,119	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
	Status: Village/village										
REVENUES/REVENUS											
Warrant/mandat		\$426,599	\$426,599	\$465,894	\$465,894	\$477,570	\$477,570	\$530,621	\$550,545	\$19,924	3.75%
Unconditional grant/subvention inconditionnelle		\$83,535	\$83,535	\$86,336	\$86,336	\$88,063	\$88,063	\$89,824	\$89,824		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$36,228	\$36,467	\$39,062	\$39,062	\$40,119	\$40,119	\$41,645	\$42,383	\$738	1.77%
Sale of services/vente de services		\$149	\$3,087	\$149	\$1,458	\$149	\$2,234	\$149	\$149		
Other revenue own source/autres revenus propres sources		\$1,850	\$3,223	\$1,227	\$8,406	\$1,227	\$5,006	\$3,077	\$4,150	\$1,073	34.87%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$12,619		\$9,502	\$8,300	\$14,039	\$8,910	\$13,382	\$4,472	50.19%
Conditional Transfer/transfers conditionnels									\$13,000	\$13,000	100.00%
Other transfers/autres transferts		\$44,473	\$44,472	\$77,499	\$79,406	\$85,989	\$85,989	\$94,618	\$93,626	(\$992)	-1.05%
.....PILT adjustment/ajustement PTLI		\$5,385	\$5,385	\$623	\$623	\$7,976	\$7,976	\$5,184	\$10,405	\$5,221	100.71%
.....Surplus 2nd previous year/surplus d'avant-dernière année						\$5,631	\$5,631				
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$598,219	\$615,387	\$670,790	\$690,687	\$715,024	\$726,627	\$774,028	\$817,464	\$43,436	5.61%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$154,627	\$175,214	\$160,590	\$160,492	\$179,430	\$195,215	\$189,574	\$207,786	\$18,212	9.61%
Protective services/services de protection											
.....Police		\$86,814	\$86,814	\$91,584	\$91,584	\$95,500	\$95,400	\$111,900	\$119,733	\$7,833	7.00%
.....Fire-operating/service d'incendie		\$56,591	\$72,982	\$81,134	\$77,634	\$86,534	\$71,470	\$92,588	\$83,554	(\$9,034)	-9.76%
.....Water cost/coût de l'eau		\$35,156		\$58,007	\$54,038	\$55,409	\$55,409	\$55,399	\$55,312	(\$87)	-0.16%
.....Emergency measures/medures d'urgence		\$5,000	\$3,726	\$8,600	\$4,359	\$7,425	\$573	\$7,150	\$6,500	(\$650)	-9.09%
.....Other/autre		\$200	\$82	\$600	\$600	\$600	\$11,741	\$600	\$400	(\$200)	-33.33%
Transportation/transport		\$97,972	\$94,469	\$114,123	\$117,601	\$119,795	\$115,855	\$117,849	\$128,512	\$10,663	9.05%
Environment health/hygiène		\$36,315	\$34,411	\$35,758	\$34,896	\$36,017	\$33,839	\$36,730	\$41,417	\$4,687	12.76%
Public health/santé publique		\$2,700	\$2,576	\$2,500	\$2,566	\$2,500	\$2,566	\$2,550	\$3,690	\$1,140	44.71%
Enviroment development/urbanisme		\$25,319	\$19,074	\$22,822	\$18,634	\$25,678	\$18,290	\$23,330	\$22,997	(\$333)	-1.43%
Recreation & culture/loisirs & culture		\$53,268	\$74,596	\$55,292	\$72,685	\$77,420	\$89,022	\$93,687	\$102,367	\$8,680	9.26%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$31,829	\$27,615	\$30,648	\$31,170	\$16,318	\$16,442	\$17,184	\$5,570	(\$11,614)	-67.59%
.....Transfers/transferts		\$2,800	\$8,589		\$30,581	\$12,400	\$50,431	\$10,000	\$10,000		
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$9,628	\$9,628	\$9,332	\$9,332			\$15,487	\$29,626	\$14,139	91.30%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$598,219	\$609,756	\$670,790	\$706,174	\$715,024	\$756,253	\$774,028	\$817,464	\$43,436	5.61%
SURPLUS/DEFICIT											
Debt cost ratio		5.32%		4.57%		2.28%		2.22%	0.68%		-69.31%
Net Budget/budget net		\$510,134		\$552,230		\$565,633		\$620,445	\$640,369	\$19,924	3.21%
Unconditional grant/subvention inconditionnelle		\$83,535		\$86,336		\$88,063		\$89,824	\$89,824		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$426,599		\$465,894		\$477,570		\$530,621	\$550,545	\$19,924	3.75%
Municipal tax base/assiette fiscale		\$32,051,713		\$32,818,947		\$33,748,466		\$35,777,006	\$37,085,700	\$1,308,694	3.66%
Tax rate/taux de taxe		\$1.3310		\$1.4196		\$1.4151		\$1.4831	\$1.4845	\$0.0014	0.09%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Dorchester	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,119 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$47,425	\$46,900	\$47,425	\$47,141	\$47,250		\$47,075		(\$175)	-0.37%
Sale of Sewerage services/Tarif du service d'égout	\$20,501	\$20,252	\$20,501	\$20,349	\$20,418		\$20,335		(\$83)	-0.41%
Other sales of service/Autre ventes de service	\$68,009	\$67,152	\$68,009	\$67,396	\$67,834		\$67,410		(\$424)	-0.63%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$58,007	\$54,038	\$55,409	\$55,409	\$55,399		\$55,312		(\$87)	-0.16%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$3,500	\$7,554	\$3,500	\$9,191	\$3,500		\$6,500		\$3,000	85.71%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel	\$13,000	\$22,756	\$13,000	\$19,645	\$18,880		\$24,480		\$5,600	29.66%
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$12,005	\$12,005	\$27,349		\$11,764		(\$15,585)	-56.99%
TOTAL	\$210,442	\$218,652	\$219,849	\$231,136	\$240,630		\$232,876		(\$7,754)	-3.22%
EXPENDITURE/DÉPENSES										
Water Supply/Approvisionnement en eau	\$84,053	\$99,710	\$101,347	\$102,533	\$99,967		\$110,992		\$11,025	11.03%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$54,347	\$52,437	\$64,230	\$56,087	\$73,093		\$66,260		(\$6,833)	-9.35%
Water System Debt Charges/Service de la dette pour service d'eau	\$60,000	\$15,595	\$48,572	\$48,733	\$48,670		\$48,724		\$54	0.11%
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$2,500	\$13,531	\$2,500	\$8,283	\$15,100		\$3,100		(\$12,000)	-79.47%
Deficit from a previous year/Déficit d'une année précédente	\$6,342	\$6,342								
Other Fiscal services/Autres services financiers	\$3,200	\$3,688	\$3,200	\$3,736	\$3,800		\$3,800			
TOTAL	\$210,442	\$191,303	\$219,849	\$219,372	\$240,630		\$232,876		(\$7,754)	-3.22%
SURPLUS/DEFICIT		\$27,349		\$11,764						
Water Rate:	\$175.00		\$175.00		\$350.00		\$175.00		(\$175.00)	-50.00%
Sewer Rate:	\$83.00		\$83.00		\$166.00		\$83.00		(\$83.00)	-50.00%
Combined Rate:	\$258.00		\$258.00		\$516.00		\$258.00		(\$258.00)	-50.00%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Drummond	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
		BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	(decrease)	Change
POPULATION: 839	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
Status: Village/village										(diminution)	Changement
REVENUES/REVENUS											
Warrant/mandat		\$447,452	\$447,452	\$446,826	\$446,826	\$476,572	\$476,572	\$492,814	\$554,060	\$61,246	12.43%
Unconditional grant/subvention inconditionnelle		\$47,823	\$47,823	\$47,823	\$47,823	\$48,779	\$48,779	\$49,755	\$49,755		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$71,158	\$71,158	\$73,293	\$73,293	\$73,000	\$73,000	\$75,000	\$82,000	\$7,000	9.33%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$3,660	\$15,487	\$4,200	\$9,406	\$4,360	\$16,905	\$4,360	\$4,400	\$40	0.92%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$20,000	\$20,000	\$20,000	\$37,632	\$20,000	\$20,000	\$20,000	\$20,000		
Conditional Transfer/transfers conditionnels			\$7,103				\$58,115				
Other transfers/autres transferts											
PILT adjustment/ajustement PTLI				\$107	\$107	\$555	\$555		\$1,300	\$1,300	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année											
Surplus 2nd previous year (SW)/surplus d'avant-dernière année		\$590,093	\$609,023	\$592,249	\$615,087	\$623,266	\$693,926	\$641,929	\$711,515	\$69,586	10.84%
TOTAL											
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$127,863	\$115,195	\$122,915	\$119,933	\$125,175	\$118,283	\$143,270	\$158,455	\$15,185	10.60%
Protective services/services de protection											
Police		\$84,812	\$84,812	\$89,472	\$89,472	\$93,200	\$93,200	\$86,417	\$89,773	\$3,356	3.88%
Fire operating/service d'incendie		\$79,810	\$74,623	\$78,950	\$80,769	\$75,220	\$85,074	\$76,685	\$81,905	\$5,220	6.81%
Water cost/coût de l'eau		\$43,342	\$50,042	\$38,705	\$49,000	\$32,041	\$21,000	\$41,113	\$33,722	(\$7,391)	-17.98%
Emergency measures/medures d'urgence		\$5,957	\$3,810	\$5,770	\$3,739	\$5,840	\$4,092	\$1,920	\$1,987	\$67	3.49%
Other/autre		\$2,150	\$1,356	\$520	\$322	\$520	\$357	\$520	\$2,800	\$2,280	438.46%
Transportation/transport		\$62,069	\$62,117	\$64,025	\$69,250	\$72,426	\$75,385	\$75,429	\$75,529	\$100	0.13%
Environment health/hygiène		\$75,950	\$69,199	\$72,247	\$69,845	\$77,258	\$75,362	\$75,729	\$78,172	\$2,443	3.23%
Public health/santé publique											
Environnement developpement/urbanisme		\$12,406	\$12,094	\$12,410	\$20,869	\$15,702	\$14,465	\$14,370	\$14,341	(\$29)	-0.20%
Recreation & culture/loisirs & culture		\$20,000	\$25,909	\$21,774	\$26,380	\$21,774	\$28,123	\$14,700	\$21,655	\$6,955	47.31%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$56,224	\$56,248	\$57,801	\$56,416	\$55,950	\$55,336	\$48,767	\$38,774	(\$9,993)	-20.49%
Transfers/transferts		\$19,500	\$53,053	\$27,660	\$30,279	\$48,160	\$121,949	\$61,822	\$114,402	\$52,580	85.05%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)								\$1,187		(\$1,187)	-100.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$10	\$10								
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$590,093	\$608,468	\$592,249	\$616,274	\$623,266	\$692,626	\$641,929	\$711,515	\$69,586	10.84%
TOTAL											
SURPLUS/DEFICIT			\$555		(\$1,187)		\$1,300				
Debt cost ratio		9.53%		9.76%		8.98%		7.60%		5.45%	-28.27%
Net Budget/budget net		\$495,275		\$494,649		\$525,351		\$542,569	\$603,815	\$61,246	11.29%
Unconditional grant/subvention inconditionnelle		\$47,823		\$47,823		\$48,779		\$49,755	\$49,755		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$447,452		\$446,826		\$476,572		\$492,814	\$554,060	\$61,246	12.43%
Municipal tax base/assiette fiscale		\$37,429,250		\$37,372,200		\$39,844,850		\$41,218,050	\$46,348,800	\$5,130,750	12.45%
Tax rate/taux de taxe		\$1.1955		\$1.1956		\$1.1961		\$1.1956	\$1.1954	(\$0.0002)	-0.02%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalite: Drummond		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 839	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$90,019	\$90,738	\$90,739	\$93,821	\$85,235	\$85,148	\$93,721		\$8,486	9.96%
Sale of Sewerage services/Tarif du service d'égout		\$69,520	\$69,637	\$69,886	\$70,171	\$65,904	\$65,842	\$72,967		\$7,063	10.72%
Other sales of service/Autre ventes de service			\$397				\$386				
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$38,705	\$49,000	\$32,041	\$21,000	\$41,113	\$38,000	\$33,722		(\$7,391)	-17.98%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$500	\$944	\$650	\$10,891	\$700	\$981	\$700			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel							\$4,662				
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$1,831	\$1,831					\$777		\$777	100.00%
TOTAL		\$200,575	\$212,547	\$193,316	\$195,883	\$192,952	\$195,019	\$201,887		\$8,935	4.63%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$76,007	\$73,662	\$77,514	\$81,931	\$79,724	\$71,374	\$82,896		\$3,172	3.98%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$32,811	\$29,883	\$33,938	\$31,322	\$34,960	\$35,093	\$35,920		\$960	2.75%
Water System Debt Charges/Service de la dette pour service d'eau		\$26,105	\$19,165	\$18,479	\$18,159	\$18,740	\$18,550	\$20,204		\$1,464	7.81%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$59,152	\$55,624	\$50,497	\$50,465	\$48,272	\$48,272	\$51,867		\$3,595	7.45%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve			\$29,207	\$6,000	\$6,397	\$5,000	\$26,837	\$5,000			
Deficit from a previous year/Déficit d'une année précédente				\$888	\$888	\$256	\$256			(\$256)	-100.00%
Other Fiscal services/Autres services financiers		\$6,500	\$5,262	\$6,000	\$5,944	\$6,000	\$5,729	\$6,000			
TOTAL		\$200,575	\$212,803	\$193,316	\$195,106	\$192,952	\$206,111	\$201,887		\$8,935	4.63%
SURPLUS/DEFICIT			(\$256)		\$777		(\$11,092)				
Water Rate:		\$216.00		\$218.00		\$218.00		\$225.00		\$7.00	3.21%
Sewer Rate:		\$168.00		\$166.00		\$166.00		\$170.00		\$4.00	2.41%
Combined Rate:		\$384.00		\$384.00		\$384.00		\$395.00		\$11.00	2.86%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Eel River Crossing	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,168	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$467,030		\$473,172	\$473,172	\$471,672	\$471,672	\$499,138	\$526,978	\$27,840	5.58%
Unconditional grant/subvention inconditionnelle		\$149,560		\$166,353	\$166,353	\$169,680	\$169,680	\$173,073	\$173,073		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$62,051		\$62,577	\$96,211	\$63,299	\$98,873	\$99,438	\$103,985	\$4,547	4.57%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$8,065		\$7,169	\$16,128	\$10,813	\$12,627	\$10,703	\$9,857	(\$846)	-7.90%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$30,934		\$32,936	\$28,209	\$32,936					
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts							\$27,498		\$6,000	\$6,000	100.00%
.....PILT adjustment/ajustement PTLI				\$15	\$15			\$234	\$121	(\$113)	-48.29%
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$1,046		\$1,092	\$1,092	\$9,801	\$9,801	\$3,610	\$1,903	(\$1,707)	-47.29%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$718,686		\$743,314	\$781,180	\$758,201	\$790,151	\$786,196	\$821,917	\$35,721	4.54%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$139,528		\$158,839	\$145,508	\$163,243	\$153,370	\$160,386	\$168,935	\$8,549	5.33%
Protective services/services de protection											
..... Police		\$121,485		\$128,160	\$128,180	\$133,500	\$133,500	\$120,304	\$124,976	\$4,672	3.88%
..... Fire operating/service d'incendie		\$63,995		\$63,627	\$51,262	\$60,805	\$56,023	\$64,892	\$64,009	(\$883)	-1.36%
..... Water cost/coût de l'eau		\$38,880		\$38,658	\$38,658	\$48,442	\$52,942	\$50,921	\$53,662	\$2,741	5.38%
..... Emergency measures/medures d'urgence						\$3,285		\$3,285	\$3,285		
..... Other/autre		\$1,025		\$1,150	\$1,050	\$1,150	\$1,150	\$1,150	\$1,185	\$35	3.04%
Transportation/transport		\$199,799		\$214,356	\$213,453	\$198,324	\$198,035	\$202,942	\$207,496	\$4,554	2.24%
Environment health/hygiène		\$66,810		\$67,760	\$67,252	\$67,760	\$66,846	\$69,110	\$69,710	\$600	0.87%
Public health/santé publique											
Enviroment development/urbanisme		\$26,124		\$26,899	\$27,606	\$28,282	\$21,053	\$28,375	\$28,829	\$454	1.60%
Recreation & culture/loisirs & culture		\$16,754		\$17,347	\$18,136	\$16,870	\$17,021	\$17,119	\$23,139	\$6,020	35.17%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$26,399		\$11,518	\$11,377	\$11,155	\$11,087	\$11,768	\$26,415	\$14,647	124.46%
..... Transfers/transferts		\$17,878		\$15,000	\$49,411	\$25,270	\$69,407	\$55,944	\$50,276	(\$5,668)	-10.13%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$9			\$25,697	\$115	\$7,814				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$718,686		\$743,314	\$777,570	\$758,201	\$788,248	\$786,196	\$821,917	\$35,721	4.54%
SURPLUS/DEFICIT											
Debt cost ratio		3.67%		1.55%		1.47%		1.50%	3.21%		114.71%
Net Budget/budget net		\$616,590		\$639,525		\$641,352		\$672,211	\$700,051	\$27,840	4.14%
Unconditional grant/subvention inconditionnelle		\$149,560		\$166,353		\$169,680		\$173,073	\$173,073		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$467,030		\$473,172		\$471,672		\$499,138	\$526,978	\$27,840	5.58%
Municipal tax base/assiette fiscale		\$37,362,386		\$37,853,756		\$37,733,760		\$39,931,003	\$41,170,174	\$1,239,171	3.10%
Tax rate/taux de taxe		\$1.2500		\$1.2500		\$1.2500		\$1.2500	\$1.2800	\$0.0300	2.40%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Eel River Crossing	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 1,168 Group: F Status: Village/village										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$94,201	\$93,293	\$94,098	\$94,761	\$93,302	\$94,332	\$92,735		(\$567)	-0.61%
Sale of Sewerage services/Tarif du service d'égout	\$125,489	\$124,670	\$124,921	\$124,226	\$124,208	\$122,551	\$121,382		(\$2,626)	-2.28%
Other sales of service/Autres ventes de service				\$255						
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$38,658	\$38,658	\$48,442	\$52,942	\$50,921	\$50,921	\$53,662		\$2,741	5.38%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$2,011	\$11,142	\$2,011	\$34,220	\$1,011	\$824	\$800		(\$211)	-20.87%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel				\$51,000						
Other transfers/Autres transferts							\$9,438		\$9,438	100.00%
Surplus from previous year/Excédents d'année précédente			\$1,427	\$1,427						
TOTAL	\$260,359	\$267,763	\$270,899	\$358,831	\$269,442	\$268,628	\$278,017		\$8,575	3.18%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$110,979	\$121,824	\$114,910	\$128,226	\$120,028	\$111,991	\$130,502		\$10,474	8.73%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$91,554	\$87,522	\$92,372	\$117,242	\$92,664	\$87,494	\$102,793		\$10,129	10.93%
Water System Debt Charges/Service de la dette pour service d'eau	\$10,000	\$9,850	\$9,897	\$9,862	\$9,832	\$10,330	\$9,794		(\$38)	-0.39%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$23,067	\$24,983	\$33,720	\$33,532	\$34,319	\$34,261	\$33,897		(\$422)	-1.23%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$20,000	\$20,283	\$20,000	\$71,000	\$10,525	\$15,525			(\$10,525)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	\$4,759	\$4,759			\$2,074	\$2,074	\$1,031		(\$1,043)	-50.29%
Other Fiscal services/Autres services financiers		\$616								
TOTAL	\$260,359	\$269,837	\$270,899	\$359,862	\$269,442	\$261,675	\$278,017		\$8,575	3.18%
SURPLUS/DEFICIT		(\$2,074)		(\$1,031)		\$6,953				
Water Rate:	\$145.00		\$145.00		\$145.00		\$145.00			
Sewer Rate:	\$215.00		\$215.00		\$215.00		\$215.00			
Combined Rate:	\$360.00		\$360.00		\$360.00		\$360.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Fredericton Junction	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 715	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$326,905	\$326,905	\$346,844	\$346,844	\$374,438	\$374,438	\$401,464	\$424,287	\$22,823	5.68%
Unconditional grant/subvention inconditionnelle		\$75,134	\$75,134	\$76,248	\$76,248	\$77,773	\$77,773	\$79,329	\$79,329		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$91,679	\$91,169	\$75,711	\$86,121	\$85,483	\$85,522	\$104,258	\$107,951	\$3,693	3.54%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$400	\$3,036	\$460	\$2,646	\$379	\$11,813	\$500	\$19,022	\$18,522	3704.40%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$10,667		\$9,211						
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$10,300	\$13,049		\$11,154	\$12,847	\$46,096	\$25,766	\$31,049	\$5,283	20.50%
PILT adjustment/ajustement PTLI				\$9	\$9	\$21	\$21	\$27	\$78	\$51	188.89%
Surplus 2nd previous year/surplus d'avant-dernière année				\$11,505	\$3,174						
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$504,418	\$519,960	\$510,777	\$534,407	\$550,941	\$595,663	\$611,344	\$661,716	\$50,372	8.24%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$135,118	\$160,185	\$108,443	\$113,205	\$113,793	\$121,247	\$117,510	\$130,422	\$12,912	10.99%
Protective services/services de protection											
Police		\$62,975	\$62,972	\$66,720	\$66,432	\$69,500	\$69,200	\$73,645	\$76,505	\$2,860	3.88%
Fire-operating/service d'incendie		\$57,940	\$60,446	\$64,350	\$80,174	\$57,490	\$72,205	\$62,405	\$63,150	\$745	1.19%
Water cost/coût de l'eau		\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500		
Emergency measures/medures d'urgence								\$2,900		\$2,900	100.00%
Other/autre		\$6,400	\$5,037	\$6,500	\$4,429	\$6,500	\$4,839	\$6,500	\$18,500	\$12,000	184.62%
Transportation/transport		\$131,370	\$139,955	\$164,920	\$149,780	\$180,610	\$132,396	\$170,188	\$189,360	\$19,172	11.27%
Environment health/hygiène		\$41,100	\$41,994	\$41,100	\$39,876	\$51,420	\$47,914	\$39,420	\$40,500	\$1,080	2.74%
Public health/santé publique											
Enviroment developement/urbanisme		\$1,000	\$1,074	\$1,000	\$937	\$500	\$363	\$25,000	\$5,500	(\$19,500)	-78.00%
Recreation & culture/loisirs & culture		\$6,100	\$5,211	\$8,600	\$4,085	\$7,750	\$4,892	\$7,750	\$23,755	\$18,005	206.52%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$31,363	\$31,363	\$31,208	\$31,208	\$30,965	\$39,209	\$38,643	\$85,998	\$27,355	70.79%
Transfers/transferts					\$28,119		\$62,457				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$14,084		\$24,142	\$24,301	\$2,224	(\$22,077)	-90.85%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$8,329	\$8,329			\$14,106	\$14,106	\$15,402	\$14,807	(\$595)	-3.86%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$5,223		\$436		\$807		\$13,080	\$10,595	(\$2,485)	-19.00%
TOTAL		\$504,418	\$534,066	\$510,777	\$549,809	\$550,941	\$610,470	\$611,344	\$661,716	\$50,372	8.24%
SURPLUS/DEFICIT											
Debt cost ratio		6.22%		6.11%		5.62%		6.32%	9.97%		57.79%
Net Budget/budget net		\$402,039		\$423,092		\$452,211		\$480,793	\$503,616	\$22,823	4.75%
Unconditional grant/subvention inconditionnelle		\$75,134		\$76,248		\$77,773		\$79,329	\$79,329		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$326,905		\$346,844		\$374,438		\$401,464	\$424,287	\$22,823	5.68%
Municipal tax base/assiette fiscale		\$25,341,452		\$26,887,119		\$28,913,056		\$31,001,065	\$32,762,258	\$1,761,193	5.68%
Tax rate/taux de taxe		\$1.2900		\$1.2900		\$1.2950		\$1.2950	\$1.2950	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Fredericton Junction		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase (decrease)	% Change
POPULATION: 715	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$39,237	\$54,465	\$39,237	\$41,332	\$46,000	\$47,104	\$48,600		\$2,600	5.65%
Sale of Sewerage services/Tarif du service d'égout		\$33,263	\$35,160	\$33,263	\$35,208	\$39,200	\$40,126	\$41,800		\$2,600	6.63%
Other sales of service/Autres ventes de service											
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500			
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$10,000	\$10,594	\$10,000	\$12,343	\$10,000	\$14,179	\$10,000			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts							\$22,000	\$36,576		\$36,576	100.00%
Surplus from previous year/Excédents d'année précédente		\$16,323	\$16,323			\$3,269	\$3,269			(\$3,269)	-100.00%
TOTAL		\$116,323	\$134,042	\$100,000	\$106,383	\$115,969	\$144,178	\$154,476		\$38,507	33.20%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$68,000	\$39,063	\$68,000	\$86,930	\$55,819	\$68,152	\$53,350		(\$2,469)	-4.42%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$24,000	\$20,801	\$24,000	\$18,432	\$35,150	\$16,903	\$39,050		\$3,900	11.10%
Water System Debt Charges/Service de la dette pour service d'eau					\$6,165	\$8,000	\$1,165			(\$8,000)	-100.00%
Sewer System Debt Charges/Service de la dette pour service d'égout						\$17,000	\$18,565	\$26,545		\$9,545	56.15%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$24,323	\$68,441	\$3,030	\$24,975						
Deficit from a previous year/Déficit d'une année précédente				\$4,970	\$4,970			\$35,531		\$35,531	100.00%
Other Fiscal services/Autres services financiers			\$2,468		\$442						
TOTAL		\$116,323	\$130,773	\$100,000	\$141,914	\$115,969	\$124,785	\$154,476		\$38,507	33.20%
SURPLUS/DEFICIT			\$3,269		(\$35,531)		\$19,393				
Water Rate:								\$200.00		\$200.00	100.00%
Sewer Rate:		\$340.00		\$340.00		\$400.00		\$200.00		(\$200.00)	-50.00%
Combined Rate:								\$400.00		\$400.00	100.00%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Gagetown	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION 719	Group F	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	VERIFIC	BUDGET	BUDGET	augmentation (diminution)	% Changement
Status Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$416,467	\$416,467	\$496,919	\$496,919	\$532,457	\$532,457	\$563,526	\$601,091	\$37,565	6.67%
Unconditional grant/subvention inconditionnelle		\$52,208	\$52,208	\$52,208	\$52,208	\$53,252	\$53,252	\$54,317	\$54,317		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$14,516	\$14,416	\$10,322	\$10,222	\$15,766	\$15,666	\$15,766	\$16,935	\$3,169	20.10%
Sale of services/vente de services		\$2,167	\$500	\$11,804	\$14,638	\$300			\$200	\$200	100.00%
Other revenue own source/autres revenus propres sources		\$5,320	\$15,833	\$4,949	\$4,467	\$4,520	\$25,529	\$19,499	\$21,950	\$2,451	12.57%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$10,000				\$3,573				
Conditional Transfer/transfers conditionnels								\$27,794	\$55,569	\$27,795	100.00%
Other transfers/autres transferts			\$4,880		\$21,799	\$11,816	\$15,170				
PILT adjustment/ajustement PTLI		\$96	\$98	\$91	\$91			\$109	\$676	\$567	520.18%
Surplus 2nd previous year/surplus d'avant-dernière année				\$7,891	\$7,890	\$8,569	\$8,569	\$19,777	\$5,527	(\$14,250)	-72.05%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$490,774	\$514,400	\$584,184	\$608,234	\$626,680	\$654,216	\$700,788	\$758,285	\$57,497	8.20%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$93,532	\$100,475	\$106,062	\$104,202	\$100,267	\$105,869	\$107,756	\$110,072	\$2,316	2.15%
Protective services/services de protection											
Police		\$62,500	\$62,062	\$65,500	\$65,472	\$68,200	\$68,200	\$74,057	\$76,933	\$2,876	3.88%
Fire-operating/service d'incendie		\$29,700	\$28,449	\$45,790	\$38,011	\$56,969	\$48,989	\$55,596	\$76,271	\$20,675	37.19%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence				\$1,500		\$1,500	\$914	\$9,000	\$3,000	(\$6,000)	-66.67%
Other/autre		\$5,000	\$4,267	\$800	\$659	\$900	\$701	\$2,000	\$2,925	\$925	46.25%
Transportation/transport		\$177,445	\$178,325	\$183,729	\$178,136	\$218,111	\$176,392	\$234,859	\$237,750	\$2,891	1.23%
Environment health/hygiène		\$39,282	\$48,674	\$46,768	\$41,378	\$43,298	\$42,729	\$43,905	\$52,295	\$8,390	19.11%
Public health/santé publique		\$4,025	\$5,228	\$5,300	\$3,771	\$4,391	\$6,799	\$4,497	\$6,330	\$1,833	40.76%
Environment development/urbanisme		\$39,166	\$35,972	\$62,504	\$53,641	\$27,080	\$29,941	\$32,759	\$39,438	\$6,679	20.39%
Recreation & culture/loisirs & culture		\$1,935	\$1,747	\$14,970	\$8,796	\$14,085	\$16,676	\$24,004	\$26,294	\$4,290	17.87%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$27,100	\$27,365	\$40,761	\$21,763	\$34,069	\$34,221	\$62,838	\$56,636	(\$6,202)	-9.87%
Transfers/transferts			\$9,357		\$84,685	\$47,320	\$106,766	\$37,794	\$55,569	\$17,795	47.08%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$115		\$7,943	\$29	\$29				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$3,595	\$3,595								
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$7,494		\$10,500		\$10,461	\$8,463	\$11,723	\$12,752	\$1,029	8.78%
TOTAL		\$490,774	\$505,831	\$584,184	\$588,457	\$626,680	\$648,689	\$700,788	\$758,285	\$57,497	8.20%
SURPLUS/DEFICIT			\$8,569		\$19,777		\$5,527				
Debt cost ratio		5.52%		6.98%		5.44%		6.97%	7.47%		-16.70%
Net Budget/budget net		\$468,675		\$549,127		\$585,709		\$617,843	\$655,406	\$37,565	6.08%
Unconditional grant/subvention inconditionnelle		\$52,208		\$52,208		\$53,252		\$54,317	\$54,317		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$416,467		\$496,919		\$532,457		\$563,526	\$601,091	\$37,565	6.67%
Municipal tax base/assiette fiscale		\$34,229,189		\$40,731,094		\$43,644,037		\$46,190,652	\$49,269,753	\$3,079,101	6.67%
Tax rate/taux de taxe		\$1.2167		\$1.2200		\$1.2200		\$1.2200	\$1.2200	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Grand Manan	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION: 2,460	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$1,526,759	\$1,526,759	\$1,621,582	\$1,621,582	\$1,671,532	\$1,671,532	\$1,708,341	\$1,729,290	\$20,949	1.23%
Unconditional grant/subvention inconditionnelle		\$168,839	\$168,839	\$168,839	\$168,839	\$172,216	\$172,216	\$175,660	\$175,660		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$13,600	\$14,701	\$6,700	\$19,811	\$6,700	\$16,255	\$6,700	\$6,500	(\$200)	-2.99%
Sale of services/vente de services		\$15,050	\$9,083	\$16,150	\$8,520	\$17,000	\$7,130	\$17,200	\$14,150	(\$3,050)	-17.73%
Other revenue own source/autres revenus propres sources		\$11,202	\$29,780	\$8,684	\$24,010	\$12,075	\$47,561	\$39,275	\$34,210	(\$5,065)	-12.90%
Other unconditional transfers/autres transf. inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$7,886	\$9,475	\$12,500	\$26,874	\$12,500	\$241,102	\$18,510	\$17,810	(\$700)	-3.78%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$34,254								
PILT adjustment/ajustement PTLI								\$1,719	\$762	(\$957)	-55.67%
Surplus 2nd previous year/surplus d'avant-dernière année		\$18,388	\$18,388			\$26,930	\$26,930	\$24,034	\$22,122	(\$1,912)	-7.96%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,761,724	\$1,811,259	\$1,834,455	\$1,869,636	\$1,918,953	\$2,182,726	\$1,991,439	\$2,000,504	\$9,065	0.46%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$352,533	\$386,841	\$391,385	\$363,680	\$398,560	\$389,332	\$404,779	\$395,030	(\$9,749)	-2.41%
Protective services/services de protection											
Police		\$237,510	\$237,510	\$250,560	\$250,560	\$261,000	\$261,000	\$253,380	\$263,220	\$9,840	3.88%
Fire operating/service d'incendie		\$83,600	\$62,185	\$94,300	\$58,622	\$103,890	\$64,146	\$104,190	\$81,365	(\$22,825)	-21.91%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence											
Other/autre		\$8,650	\$6,928	\$8,650	\$8,934	\$8,600	\$11,475	\$10,000	\$8,600	(\$1,400)	-14.00%
Transportation/transport		\$448,630	\$331,214	\$453,850	\$374,028	\$396,561	\$374,569	\$394,893	\$430,392	\$35,499	8.99%
Environment health/hygiène		\$362,750	\$372,681	\$328,250	\$321,081	\$337,525	\$318,927	\$356,800	\$341,109	(\$15,691)	-4.34%
Public health/santé publique		\$9,000	\$4,295	\$14,000	\$15,637	\$50,000	\$23,045	\$33,700	\$30,920	(\$2,780)	-8.25%
Enviroment development/urbanisme		\$15,490	\$16,375	\$16,100	\$16,739	\$17,390	\$17,798	\$13,700	\$20,141	\$6,441	47.01%
Recreation & culture/loisirs & culture		\$164,476	\$131,102	\$157,566	\$141,240	\$185,411	\$136,254	\$226,047	\$187,977	(\$38,070)	-16.84%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$76,490	\$77,795	\$75,898	\$116,341	\$159,777	\$160,919	\$194,150	\$194,250	\$100	0.05%
Transfers/transferts			\$154,808		\$134,844		\$403,139		\$47,500	\$47,500	100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$2,595	\$2,595	\$566	\$566	\$239					
Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$43,330	\$43,330						
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,761,724	\$1,784,329	\$1,834,455	\$1,845,602	\$1,918,953	\$2,160,604	\$1,991,439	\$2,000,504	\$9,065	0.46%
SURPLUS/DEFICIT											
Debt cost ratio		4.34%		4.14%		8.33%		9.75%	9.71%		-0.40%
Net Budget/budget net		\$1,695,598		\$1,790,421		\$1,843,748		\$1,884,001	\$1,904,950	\$20,949	1.11%
Unconditional grant/subvention inconditionnelle		\$168,839		\$168,839		\$172,216		\$175,660	\$175,660		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,526,759		\$1,621,582		\$1,671,532		\$1,708,341	\$1,729,290	\$20,949	1.23%
Municipal tax base/assiette fiscale		\$135,682,764		\$144,673,616		\$150,960,965		\$154,261,486	\$156,423,418	\$2,161,932	1.40%
Tax rate/taux de taxe		\$1.1252		\$1.1209		\$1.1073		\$1.1074	\$1.1055	(\$0.0019)	-0.17%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Grande-Anse	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 758	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$416,666	\$416,666	\$417,068	\$417,068	\$422,536	\$422,536	\$423,197	\$447,182	\$23,985	5.67%
Unconditional grant/subvention inconditionnelle		\$116,844	\$116,844	\$130,246	\$130,246	\$132,851	\$132,851	\$135,506	\$135,506		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$154,330	\$154,845	\$164,788	\$164,287	\$162,154	\$165,128	\$164,324	\$167,992	\$3,668	2.23%
Sale of services/vente de services		\$80,863	\$112,899	\$54,832	\$112,093	\$61,720	\$61,815	\$53,675	\$50,662	(\$3,013)	-5.61%
Other revenue own source/autres revenus propres sources		\$2,450	\$8,109	\$1,200	\$8,665	\$1,200	\$21,927	\$1,200	\$1,200		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$47,893		\$63,695		\$165,841				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
... PILT adjustment/ajustement PTLI				\$69	\$69	\$181	\$181	\$1,360	\$90	(\$1,270)	-93.38%
... Surplus 2nd previous year/surplus d'avant-dernière année				\$16	\$16			\$235	\$655	\$420	178.72%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$771,153	\$857,056	\$768,219	\$896,139	\$780,642	\$970,279	\$779,499	\$803,289	\$23,790	3.05%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$167,494	\$172,842	\$191,940	\$178,494	\$197,394	\$200,774	\$197,692	\$204,485	\$6,793	3.44%
Protective services/services de protection											
... Police		\$77,623	\$77,623	\$81,888	\$81,888	\$85,300	\$85,300	\$78,074	\$81,085	\$3,011	3.86%
... Fire operating/service d'incendie		\$57,923	\$49,111	\$54,988	\$47,059	\$53,986	\$55,314	\$56,449	\$54,376	(\$2,073)	-3.67%
... Water cost/coût de l'eau											
... Emergency measures/medures d'urgence											
... Other/autre											
Transportation/transport		\$171,282	\$182,141	\$175,629	\$202,322	\$188,254	\$212,579	\$199,214	\$216,498	\$17,284	8.68%
Environment health/hygiène		\$34,687	\$35,570	\$35,741	\$35,428	\$40,778	\$38,376	\$40,240	\$50,240	\$10,000	24.85%
Public health/santé publique											
Environment development/urbanisme		\$17,274	\$11,590	\$16,792	\$12,555	\$16,782	\$15,250	\$20,072	\$20,107	\$35	0.17%
Recreation & culture/loisirs & culture		\$123,821	\$144,258	\$141,538	\$172,051	\$127,971	\$161,318	\$119,419	\$108,188	(\$11,231)	-9.40%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$71,011	\$71,423	\$80,703	\$68,609	\$68,419	\$70,010	\$68,339	\$68,310	(\$29)	-0.04%
... Transfers/transferts			\$84,218		\$73,854		\$128,945				
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$390	\$390		\$23,644						
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$29,648	\$29,648			\$1,758	\$1,758				
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$771,153	\$858,814	\$768,219	\$895,904	\$780,642	\$969,624	\$779,499	\$803,289	\$23,790	3.05%
SURPLUS/DEFICIT											
Debt cost ratio		9.21%		9.07%		8.76%		8.77%	8.50%		-3.00%
Net Budget/budget net		\$533,510		\$547,314		\$555,387		\$558,705	\$582,690	\$23,985	4.29%
Unconditional grant/subvention inconditionnelle		\$116,844		\$130,246		\$132,851		\$135,506	\$135,506		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$416,666		\$417,068		\$422,536		\$423,197	\$447,182	\$23,985	5.67%
Municipal tax base/assiette fiscale		\$31,070,375		\$31,101,320		\$31,509,048		\$31,558,289	\$32,498,709	\$940,420	2.98%
Tax rate/taux de taxe		\$1.3410		\$1.3410		\$1.3410		\$1.3410	\$1.3760	\$0.0350	2.61%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Harvey	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION: 352	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$143,188	\$143,188	\$147,624	\$147,624	\$150,195	\$150,195	\$155,175	\$161,856	\$6,681	4.31%
Unconditional grant/subvention inconditionnelle		\$15,997	\$15,997	\$15,997	\$15,997	\$16,317	\$16,317	\$16,643	\$16,643		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements						\$12,200	\$8,407	\$2,000	\$2,000		
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$6,103	\$2,688	\$7,841	\$4,236	\$11,100	\$764	\$12,050	\$10,350	(\$1,700)	-14.11%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$1,912		\$1,912	\$10,934		\$2,800	\$34,047	\$31,247	1115.96%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$2,634			\$14,000					
PILT adjustment/ajustement PTLI				\$10	\$10		\$92	\$5	\$129	\$124	2480.00%
Surplus 2nd previous year/surplus d'avant-dernière année		\$1,360	\$1,360	\$10,030	\$10,030	\$740	\$740	\$448		(\$448)	-100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$166,648	\$167,779	\$181,502	\$179,809	\$215,486	\$176,515	\$189,121	\$225,025	\$35,904	18.98%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$32,691	\$26,773	\$34,082	\$23,259	\$35,448	\$34,557	\$38,374	\$37,033	(\$1,341)	-3.49%
Protective services/services de protection											
Police		\$31,759	\$31,759	\$33,504	\$33,504	\$34,900	\$34,900	\$36,256	\$37,864	\$1,408	3.88%
Fire operating/service d'incendie		\$10,751	\$11,112	\$14,211	\$14,211	\$12,334	\$12,334	\$12,747	\$12,747		
Water cost/coût de l'eau											
Emergency measures/medures d'urgence					\$340	\$1,000	\$942	\$1,000	\$1,000		
Other/autre		\$1,150	\$1,212	\$1,150	\$1,054	\$1,700	\$1,693	\$1,225	\$1,275	\$50	4.08%
Transportation/transport		\$61,540	\$48,603	\$66,200	\$45,879	\$77,215	\$49,835	\$53,169	\$65,439	\$12,270	23.08%
Environment health/hygiène		\$17,000	\$12,491	\$17,000	\$14,794	\$15,000	\$14,604	\$15,300	\$16,110	\$810	5.29%
Public health/santé publique											
Enviroment development/urbanisme		\$1,150	\$936	\$3,150	\$16,211	\$22,284	\$4,498	\$18,100	\$13,100	(\$5,000)	-27.62%
Recreation & culture/loisirs & culture		\$2,400	\$3,253	\$2,400	\$422	\$8,095	\$11,763	\$10,100	\$7,800	(\$2,300)	-22.77%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$8,199	\$8,571	\$7,805	\$8,267	\$7,403	\$7,694		\$4,000	\$4,000	100.00%
Transfers/transferts			\$19,687		\$21,420		\$4,000	\$2,850		(\$2,850)	-100.00%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$8	\$2,642			\$107	\$107				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)									\$410	\$410	100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$166,648	\$167,039	\$181,502	\$179,361	\$215,486	\$176,925	\$189,121	\$225,025	\$35,904	18.98%
SURPLUS/DEFICIT											
Debt cost ratio		4.92%		4.30%		3.44%		0.00%	1.78%		100.00%
Net Budget/budget net		\$159,185		\$163,621		\$166,512		\$171,818	\$178,499	\$6,681	3.89%
Unconditional grant/subvention inconditionnelle		\$15,997		\$15,997		\$16,317		\$16,643	\$16,643		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$143,188		\$147,624		\$150,195		\$155,175	\$161,856	\$6,681	4.31%
Municipal tax base/assiette fiscale		\$13,537,728		\$13,995,328		\$14,311,078		\$14,572,108	\$14,789,250	\$217,142	1.49%
Tax rate/taux de taxe		\$1.0577		\$1.0548		\$1.0495		\$1.0849	\$1.0944	\$0.0295	2.77%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Hillsborough	2005	2005	2006	2006	2007	2007	2008	2008	2009	Change %	Change %
POPULATION 1,292	Group E	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	increase [decrease]	
REVENUES/REVENUS	Status Village/Village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	augmentation [diminution]	Changement
Warrant/mandat		\$614,502		\$657,860		\$702,398		\$765,780		\$828,746		\$62,966
Unconditional grant/subvention inconditionnelle		\$148,268		\$165,577		\$168,889		\$172,267				
Federal P/LT1 fédéral												
Services other government/autres services gouvernements		\$56,830		\$60,996		\$63,475		\$66,483		\$68,471		\$21,988
Sale of services/vente de services		\$90,800		\$94,000		\$98,994		\$92,000		\$96,500		\$4,500
Other revenue own source/autres revenus propres sources		\$300		\$300		\$800		\$6,883		\$4,700		\$2,283
Other unconditional transfers/autres transf. inconditionnels		\$10,085		\$10,038		\$4,527		\$6,883				
Cond transfers other sources/transf. cond autres sources												
Conditional Transfers/transfers conditionnels												
Other transfers/autres transferts		\$67,310		\$75,350		\$85,800		\$98,087		\$94,700		(\$3,387)
P/LT1 adjustment/ajustement P/LT1						\$192		\$52				\$52
Surplus 2nd previous year (SV)/surplus d'avant-dernière année				\$22,198		\$22,198		\$33,379				(\$3,169)
TOTAL		\$977,811		\$1,015,558		\$1,111,079		\$1,238,745		\$1,318,815		\$80,867
EXPENDITURES/DEPENSES												
General gov't/gouvern. Général		\$179,649		\$184,748		\$189,200		\$195,802		\$211,207		\$5,207
Protective services/services de protection												
Police		\$117,208		\$123,648		\$128,800		\$134,860		\$139,076		\$176
Fire-operations/service d'incendie		\$88,660		\$90,340		\$93,360		\$94,960		\$123,760		\$28,800
Water cost/cost de l'eau		\$7,440		\$7,440		\$7,440		\$7,440				
Emergency measures/mesures d'urgence		\$1,000		\$1,500		\$1,550		\$3,000		\$3,000		\$200
Other/autre		\$3,800		\$2,432		\$3,000		\$3,200		\$3,400		\$200
Transportation/transport		\$301,288		\$313,218		\$311,508		\$374,436		\$447,101		\$72,665
Environment health/hygiène		\$52,900		\$53,950		\$55,100		\$57,400		\$59,140		\$1,740
Public health/santé publique		\$6,700		\$9,800		\$9,800		\$8,208		\$9,800		\$1,592
Environment development/urbanisme		\$29,853		\$30,000		\$34,825		\$34,386		\$62,208		\$27,822
Recreation & culture/loisirs & culture		\$163,700		\$177,800		\$191,800		\$206,300		\$195,800		(\$10,500)
Fiscal services/services financiers		\$13,055		\$68,300		\$66,511		\$67,801		\$67,519		(\$22)
Debt cost/cost de la dette												
Transfers/transferts		\$158,475		\$20,000		\$93,884		\$93,105		\$12,208		
Other Fiscal Services (P/LT)/autres Services financiers (P/LT)		\$9		\$19		\$19						
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$11,002				\$21,783						
Deficit 2nd previous year(b)/déficit avant-dernière année(b)												
Other services/autres services												
TOTAL		\$977,811		\$1,076,281		\$1,111,079		\$1,238,745		\$1,318,815		\$80,867
SURPLUS/DEFICIT												
Debt cost ratio		1.34%		6.44%		5.99%		5.46%		5.12%		
Net Budget/budget net		\$762,771		\$823,437		\$871,287		\$938,027		\$1,001,013		\$62,986
Unconditional grant/subvention inconditionnelle		\$148,268		\$165,577		\$168,889		\$172,267				
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt												
Warrant/mandat		\$614,502		\$657,860		\$702,398		\$765,780		\$828,746		\$62,966
Municipal tax base/assiette fiscale		\$45,995,661		\$49,241,000		\$52,184,185		\$56,891,084		\$61,568,437		\$4,678,353
Tax rate/taux de taxe		\$1.3360		\$1.3360		\$1.3460		\$1.3460		\$1.3460		\$0.0000

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Hillsborough	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,292 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$150,000	\$152,519	\$149,500	\$148,630	\$148,900	\$148,920	\$151,424		\$2,524	1.70%
Sale of Sewerage services/Tarif du service d'égout	\$86,000	\$85,624	\$85,500	\$84,813	\$85,500	\$85,381	\$87,616		\$2,116	2.47%
Other sales of service/Autre ventes de service		\$6,579		\$3,500		\$1,500				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$7,440	\$7,440	\$7,440	\$7,440	\$7,440	\$7,440	\$7,440			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$6,700		\$6,700	\$6,456	\$6,700	\$8,392	\$6,700			
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$1,889	\$1,889	\$27,373	\$27,373	\$27,255		(\$118)	-0.43%
TOTAL	\$250,140	\$252,162	\$251,029	\$252,728	\$275,913	\$279,006	\$280,435		\$4,522	1.64%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$130,198	\$86,066	\$147,154	\$77,966	\$140,592	\$123,164	\$123,727		(\$16,865)	-12.00%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$78,800	\$48,364	\$80,375	\$59,937	\$88,371	\$62,365	\$96,381		\$8,010	9.06%
Water System Debt Charges/Service de la dette pour service d'eau	\$10,000	\$6,455	\$23,500	\$15,610	\$45,600	\$22,760	\$58,977		\$13,377	29.34%
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$54,982		\$61,980	\$1,350	\$44,495	\$1,350			
Deficit from a previous year/Déficit d'une année précédente	\$28,942	\$28,942								
Other Fiscal services/Autres services financiers	\$2,200									
TOTAL	\$250,140	\$224,789	\$251,029	\$225,473	\$275,913	\$252,784	\$280,435		\$4,522	1.64%
SURPLUS/DEFICIT		\$27,373		\$27,255		\$26,222				
Water Rate:	\$256.00		\$256.00		\$256.00		\$256.00			
Sewer Rate:	\$152.00		\$152.00		\$152.00		\$152.00			
Combined Rate:	\$408.00		\$408.00		\$408.00		\$408.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase (decrease)	% Change
POPULATION: 1,146	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: E Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$533,575	\$533,575	\$551,260	\$551,260	\$559,227	\$559,227	\$575,000	\$618,282	\$43,282	7.53%
Unconditional grant/subvention inconditionnelle	\$155,158	\$155,158	\$178,928	\$178,928	\$182,507	\$182,507	\$186,157	\$186,157		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$131,493	\$131,888	\$129,347	\$129,723	\$145,576	\$145,576	\$180,103	\$147,342	(\$12,761)	-7.97%
Sale of services/vente de services	\$30,200	\$44,639	\$31,100	\$41,121	\$31,580	\$37,803	\$31,880	\$34,880	\$2,800	8.78%
Other revenue own source/autres revenus propres sources	\$16,395	\$35,125	\$9,915	\$15,847	\$11,705	\$23,759	\$11,537	\$12,600	\$1,063	9.21%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		\$34,148		\$5,330		\$20,022				
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts										
...PILT adjustment/ajustement PTLI			\$1	\$1			\$274		(\$274)	-100.00%
...Surplus 2nd previous year/surplus d'avant-dernière année			\$482	\$482	\$5,055	\$5,055	\$6,980	\$20,298	\$13,318	190.80%
...Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$866,821	\$934,513	\$901,033	\$922,692	\$935,650	\$973,749	\$971,931	\$1,019,359	\$47,428	4.88%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$128,629	\$133,530	\$137,468	\$139,630	\$145,945	\$164,053	\$146,521	\$155,880	\$9,359	6.39%
Protective services/services de protection										
...Police	\$107,744	\$107,744	\$113,664	\$113,664	\$118,400	\$118,400	\$118,038	\$122,622	\$4,584	3.88%
...Fire operating/service d'incendie	\$66,208	\$56,043	\$69,618	\$75,760	\$72,278	\$66,201	\$71,782	\$67,228	(\$4,554)	-6.34%
...Water cost/coût de l'eau	\$33,000	\$33,000	\$34,000	\$34,000	\$14,000	\$19,000	\$12,000	\$12,000		
...Emergency measures/medures d'urgence	\$1,000		\$1,000		\$1,000		\$1,000	\$1,000		
...Other/autre										
Transportation/transport	\$145,889	\$151,784	\$165,212	\$172,163	\$178,470	\$180,668	\$215,308	\$238,316	\$23,007	10.69%
Environment health/hygiène	\$65,246	\$65,820	\$66,500	\$66,406	\$66,500	\$66,686	\$66,500	\$72,500	\$6,000	9.02%
Public health/santé publique	\$9,675	\$8,723	\$9,675	\$8,733	\$9,000	\$8,778	\$9,000	\$9,000		
Environment development/urbanisme	\$9,909	\$7,409	\$9,500	\$9,214	\$9,500	\$21,587	\$9,500	\$15,700	\$6,200	65.26%
Recreation & culture/loisirs & culture	\$176,740	\$223,315	\$185,926	\$176,098	\$219,596	\$187,898	\$212,459	\$218,199	\$5,740	2.70%
Fiscal services/services financiers										
...Debt cost/coût de la dette	\$89,535	\$87,942	\$87,678	\$84,838	\$64,925	\$69,574	\$74,322	\$77,717	\$3,395	4.57%
...Transfers/transferts	\$34,000	\$32,175	\$40,794	\$46,131	\$36,000	\$50,568	\$35,500	\$27,800	(\$7,700)	-21.69%
...Other Fiscal Services (PILT)/autres Services financiers (PTLI)	\$10	\$21,757		\$9,075	\$38	\$38		\$1,397	\$1,397	100.00%
...Deficit 2nd previous year(a)/déficit avant-dernière année(a)	\$236	\$236								
...Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$866,821	\$929,458	\$901,033	\$915,712	\$935,650	\$953,451	\$971,931	\$1,019,359	\$47,428	4.88%
SURPLUS/DEFICIT		\$5,055		\$6,980		\$20,298				
Debt cost ratio	10.33%		7.51%		6.94%		7.65%	7.62%		-0.30%
Net Budget/budget net	\$688,733		\$730,188		\$741,734		\$761,157	\$804,439	\$43,282	5.69%
Unconditional grant/subvention inconditionnelle	\$155,158		\$178,928		\$182,507		\$186,157	\$186,157		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$533,575		\$551,260		\$559,227		\$575,000	\$618,282	\$43,282	7.53%
Municipal tax base/assiette fiscale	\$36,869,941		\$38,091,193		\$38,641,811		\$39,731,649	\$42,161,983	\$2,430,334	6.12%
Tax rate/taux de taxe	\$1.4472		\$1.4472		\$1.4472		\$1.4472	\$1.4684	\$0.0192	1.33%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Kedgwick		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,146	Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$123,568		\$123,569	\$158,223	\$123,569	\$158,297	\$132,191		\$8,622	6.98%
Sale of Sewerage services/Tarif du service d'égout		\$35,875		\$35,875		\$35,875		\$38,377		\$2,502	6.97%
Other sales of service/Autres ventes de service		\$500	\$158,408	\$500	\$120	\$500	\$345	\$500			
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$34,000	\$34,000	\$14,000	\$19,000	\$12,000	\$12,000	\$12,000			
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$941		\$900		\$4,082				
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel			\$20,000								
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente				\$12,659	\$12,659	\$21,486	\$21,486	\$1,753		(\$19,733)	-91.84%
TOTAL		\$193,943	\$213,349	\$186,603	\$190,902	\$193,430	\$196,210	\$184,821		(\$8,609)	-4.45%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$131,782	\$138,951	\$132,946	\$146,014	\$133,825	\$171,007	\$138,438		\$4,613	3.45%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$11,500	\$8,536	\$19,500	\$9,816	\$19,500	\$10,911	\$11,400		(\$8,100)	-41.54%
Water System Debt Charges/Service de la dette pour service d'eau		\$32,661	\$26,104	\$34,157	\$25,075	\$34,105	\$25,590	\$34,983		\$878	2.57%
Sewer System Debt Charges/Service de la dette pour service d'égout			\$2,502		\$8,244		\$8,024				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$5,000	\$3,125			\$6,000				(\$6,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente		\$13,000	\$12,645								
Other Fiscal services/Autres services financiers											
TOTAL		\$193,943	\$191,863	\$186,603	\$189,149	\$193,430	\$215,532	\$184,821		(\$8,609)	-4.45%
SURPLUS/DEFICIT			\$21,486		\$1,753		(\$19,322)				
Water Rate:		\$200.00		\$200.00		\$200.00		\$214.00		\$14.00	7.00%
Sewer Rate:		\$58.00		\$58.00		\$58.00		\$62.00		\$4.00	6.90%
Combined Rate:		\$258.00		\$258.00		\$258.00		\$276.00		\$18.00	6.98%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Lac Baker	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 721	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$64,562	\$64,562	\$64,758	\$64,758	\$65,932	\$65,932	\$66,998	\$369,955	\$322,957	482.04%
Unconditional grant/subvention inconditionnelle		\$34,553	\$34,553	\$40,415	\$40,415	\$41,223	\$41,223	\$42,047	\$50,850	\$8,603	20.46%
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$40,333	\$40,333	\$55,627	\$55,627	\$60,271	\$60,271	\$64,763	\$32,547	(\$32,216)	-49.74%
Sale of services/vente de services		\$18,710	\$40,766	\$45,650	\$43,558	\$7,000	\$17,534	\$14,000	\$14,000		
Other revenue own source/autres revenus propres sources		\$100	\$36,311	\$100	\$189	\$1,100	\$643	\$8,400	\$3,000	(\$5,400)	-64.29%
Other unconditional transfers/autres transf. Inconditionnels		\$2,788		\$1,300	\$4,444	\$1,300	\$5,040				
Cond. transfers other sources/transf. cond. autres sources			\$8,598		\$8,765						
Conditional Transfer/transfers conditionnels								\$15,520	\$618	(\$14,902)	-96.02%
Other transfers/autres transferts		\$478	\$3,163	\$2,938	\$8,681				\$3,369	\$3,369	100.00%
.....PILT adjustment/ajustement PTLI				\$54	\$54	\$25	\$25	\$691	\$74	(\$617)	-89.29%
.....Surplus 2nd previous year/surplus d'avant-dernière année											
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$161,524	\$230,286	\$210,842	\$226,491	\$176,851	\$190,668	\$212,419	\$494,213	\$281,794	132.66%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$25,753	\$25,577	\$26,294	\$29,199	\$23,592	\$21,148	\$26,391	\$65,420	\$39,029	147.89%
Protective services/services de protection											
.....Police		\$20,568	\$20,568	\$21,696	\$21,696	\$22,600	\$22,600	\$17,407	\$77,147	\$59,740	343.20%
.....Fire operating/service d'incendie		\$33,384	\$19,909	\$29,232	\$31,399	\$25,110	\$23,872	\$26,110	\$31,610	\$5,500	21.06%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence									\$500	\$500	100.00%
.....Other/autre									\$2,403	\$2,403	100.00%
Transportation/transport		\$30,400	\$33,964	\$37,713	\$37,103	\$31,300	\$36,468	\$40,050	\$152,593	\$112,543	281.01%
Environment health/hygiène		\$10,242	\$11,749	\$12,520	\$9,446	\$10,020	\$10,962	\$11,000	\$44,271	\$33,271	302.46%
Public health/santé publique									\$14,000	\$14,000	100.00%
Enviroment development/urbanisme		\$6,581	\$2,430	\$2,441	\$9,380	\$3,383	\$3,383	\$3,425	\$34,140	\$30,715	896.79%
Recreation & culture/loisirs & culture		\$22,000	\$85,780	\$54,585	\$96,950	\$18,000	\$32,399	\$19,500	\$32,319	\$12,819	65.74%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$200	\$611	\$23,009	\$27,802	\$26,823	\$26,237	\$28,700	\$26,617	(\$2,083)	-7.26%
.....Transfers/transferts			\$33,545				\$6,645				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$200					\$2,124				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$12,198	\$12,198	\$3,352	\$3,352	\$16,023	\$16,023	\$39,836	\$13,193	(\$26,643)	-66.88%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$161,524	\$246,309	\$210,842	\$266,327	\$176,851	\$203,861	\$212,419	\$494,213	\$281,794	132.66%
SURPLUS/DEFICIT											
Debt cost ratio		0.12%	(\$16,023)	10.91%	(\$39,836)	15.17%	(\$13,193)	13.51%	5.39%		-60.14%
Net Budget/budget net		\$99,115		\$105,173		\$107,155		\$109,045	\$440,605	\$331,560	304.06%
Unconditional grant/subvention inconditionnelle		\$34,553		\$40,415		\$41,223		\$42,047	\$50,850	\$8,603	20.46%
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$64,562		\$64,758		\$65,932		\$66,998	\$369,955	\$322,957	482.04%
Municipal tax base/assiette fiscale		\$4,915,573		\$4,920,037		\$4,911,757		\$4,954,550	\$39,599,500	\$34,644,950	699.26%
Tax rate/taux de taxe		\$1.3134		\$1.3162		\$1.3423		\$1.3523	\$0.9847	(\$0.3675)	-27.18%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Le Goulet	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 908	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$241,695	\$241,695	\$263,471	\$263,471	\$262,560	\$262,560	\$267,290	\$279,885	\$12,595	4.71%
Unconditional grant/subvention inconditionnelle		\$113,726	\$113,726	\$138,794	\$138,794	\$141,570	\$141,570	\$144,402	\$144,402		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$10,760	\$13,233	\$10,937	\$10,936	\$10,937	\$10,937	\$11,169	\$11,420	\$251	2.25%
Sale of services/vente de services									\$2,112	\$2,112	100.00%
Other revenue own source/autres revenus propres sources		\$4,700	\$5,149	\$4,820	\$6,824	\$5,050	\$3,462	\$4,900	\$7,770	\$2,870	58.57%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$66,511		\$25,220		\$8,583				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$11,000	\$16,210				\$10,133				
..... PILT adjustment/ajustement PTLI											
..... Surplus 2nd previous year/surplus d'avant-dernière année								\$2,183	\$94	(\$2,089)	-95.69%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$381,881	\$456,524	\$418,022	\$445,245	\$420,117	\$437,245	\$429,944	\$445,683	\$15,739	3.66%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$135,990	\$138,229	\$159,720	\$165,908	\$159,850	\$175,643	\$168,520	\$177,190	\$8,670	5.14%
Protective services/services de protection											
..... Police		\$88,200	\$88,179	\$93,100	\$93,024	\$96,900	\$96,900	\$93,524	\$97,156	\$3,632	3.88%
..... Fire operating/service d'incendie		\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000		
..... Water cost/coût de l'eau											
..... Emergency measures/medures d'urgence		\$500		\$500				\$3,000	\$1,500	(\$1,500)	-50.00%
..... Other/autre		\$1,400	\$129	\$1,500		\$800		\$800	\$800		
Transportation/transport		\$87,100	\$84,452	\$91,300	\$82,070	\$87,200	\$84,127	\$91,900	\$93,600	\$1,700	1.85%
Environment health/hygiène		\$41,700	\$39,291	\$41,700	\$39,294	\$46,000	\$40,568	\$46,000	\$43,000	(\$3,000)	-6.52%
Public health/santé publique											
Enviroment development/urbanisme		\$3,300	\$2,768	\$6,000	\$14,972	\$4,000	\$3,660	\$7,000	\$13,237	\$6,237	89.10%
Recreation & culture/loisirs & culture		\$3,600	\$2,614	\$4,000	\$1,405	\$2,000	\$6,270	\$4,200	\$4,200		
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$6,600	\$6,979	\$6,650	\$7,747	\$6,300	\$8,276	\$2,000	\$2,000		
..... Transfers/transferts			\$64,459		\$10,545						
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)					\$14,547		\$4,640				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$491	\$491	\$552	\$552	\$4,067	\$4,067				
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$381,881	\$480,591	\$418,022	\$443,062	\$420,117	\$437,151	\$429,944	\$445,683	\$15,739	3.66%
SURPLUS/DEFICIT											
Debt cost ratio		1.73%		1.59%		1.50%		0.47%	0.45%		-3.53%
Net Budget/budget net		\$355,421		\$402,265		\$404,130		\$411,692	\$424,287	\$12,595	3.06%
Unconditional grant/subvention inconditionnelle		\$113,726		\$138,794		\$141,570		\$144,402	\$144,402		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$241,695		\$263,471		\$262,560		\$267,290	\$279,885	\$12,595	4.71%
Municipal tax base/assiette fiscale		\$15,441,750		\$16,833,100		\$16,775,550		\$17,077,800	\$17,861,800	\$804,000	4.71%
Tax rate/taux de taxe		\$1.5652		\$1.5652		\$1.5651		\$1.5651	\$1.5652	\$0.0001	



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Maisonnette	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION: 599	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$244,929	\$244,929	\$251,362	\$251,362	\$258,214	\$258,214	\$271,583	\$297,062	\$25,479	9.38%
Unconditional grant/subvention inconditionnelle		\$67,594	\$67,594	\$73,664	\$73,664	\$75,137	\$75,137	\$76,640	\$76,640		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$8,717	\$8,717	\$9,650	\$11,326	\$10,300	\$11,862	\$9,681	\$9,248	(\$433)	-4.47%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$3,050	\$13,276	\$3,050	\$4,288	\$3,050	\$4,442	\$3,050	\$12,400	\$9,350	306.56%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$1,653						\$2,999	\$2,999	100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$5,042	\$19,652	\$5,042	\$11,958		\$6,578				
..... PILT adjustment/ajustement PTLI		\$23	\$23	\$27	\$27			\$522	\$2	(\$520)	-99.62%
..... Surplus 2nd previous year/surplus d'avant-dernière année				\$10,430	\$10,430	\$2,961	\$2,961	\$9,691	\$9,536	(\$155)	-1.60%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$329,355	\$355,844	\$353,225	\$363,055	\$349,662	\$359,192	\$371,167	\$407,887	\$36,720	9.89%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$77,522	\$79,637	\$92,127	\$90,967	\$87,517	\$84,508	\$91,994	\$121,954	\$29,960	32.57%
Protective services/services de protection											
..... Police		\$55,055	\$55,055	\$58,080	\$59,585	\$60,500	\$60,500	\$61,897	\$64,093	\$2,396	3.88%
..... Fire-operating/service d'incendie		\$42,680	\$39,684	\$45,635	\$44,775	\$51,565	\$44,957	\$43,302	\$42,500	(\$802)	-1.85%
..... Water cost/coût de l'eau											
..... Emergency measures/medures d'urgence									\$526	\$526	100.00%
..... Other/autre											
Transportation/transport		\$60,775	\$63,140	\$70,210	\$74,239	\$70,190	\$71,364	\$72,868	\$69,381	(\$3,287)	-4.52%
Environment health/hygiène		\$28,150	\$25,993	\$32,650	\$30,129	\$32,000	\$29,157	\$32,000	\$44,951	\$12,951	40.47%
Public health/santé publique											
Enviroment development/urbanisme		\$10,412	\$22,944	\$12,135	\$21,104	\$9,904	\$31,185	\$12,761	\$11,343	(\$1,418)	-11.11%
Recreation & culture/loisirs & culture		\$4,500	\$2,583	\$16,803	\$4,248	\$12,800	\$3,712	\$16,700	\$8,100	(\$8,600)	-51.50%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$12,968	\$13,028	\$13,385	\$13,462	\$12,840	\$12,690	\$24,655	\$24,880	\$225	0.91%
..... Transfers/transferts			\$9,274		\$12,295	\$3,000	\$4,859	\$3,000	\$10,659	\$7,659	255.30%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$3,000	\$7,250	\$3,000	\$2,560	\$146	\$6,724				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$34,295	\$34,295								
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services				\$9,200		\$9,200		\$12,390	\$9,500	(\$2,890)	-23.33%
TOTAL		\$329,355	\$352,883	\$353,225	\$353,364	\$349,662	\$349,656	\$371,167	\$407,887	\$36,720	9.89%
SURPLUS/DEFICIT											
Debt cost ratio		3.94%		3.79%		3.67%		6.64%	6.10%		-8.17%
Net Budget/budget net		\$312,523		\$325,026		\$333,351		\$348,223	\$373,702	\$25,479	7.32%
Unconditional grant/subvention inconditionnelle		\$67,594		\$73,664		\$75,137		\$76,640	\$76,640		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$244,929		\$251,362		\$258,214		\$271,583	\$297,062	\$25,479	9.38%
Municipal tax base/assiette fiscale		\$18,109,334		\$18,584,979		\$19,091,586		\$19,787,493	\$21,030,909	\$1,243,416	6.28%
Tax rate/taux de taxe		\$1.3525		\$1.3525		\$1.3525		\$1.3725	\$1.4125	\$0.0400	2.91%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	McAdam	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 1,404	Group: E	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	(decrease)	Change
Status: Village/village		BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										(diminution)	Changement
REVENUES/REVENUS											
Warrant/mandat		\$534,812	\$534,812	\$545,865	\$545,865	\$549,493	\$549,493	\$626,002	\$665,348	\$39,346	6.29%
Unconditional grant/subvention inconditionnelle		\$293,819	\$293,819	\$355,660	\$355,660	\$362,773	\$362,773	\$370,029	\$370,029		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$9,931	\$10,931	\$12,000	\$14,525	\$12,600	\$16,897	\$25,000	\$25,047	\$47	0.19%
Sale of services/vente de services		\$6,500	\$15,754	\$6,500	\$16,765	\$6,000	\$27,815	\$6,000	\$6,000		
Other revenue own source/autres revenus propres sources		\$32,500	\$25,312	\$30,732	\$40,920	\$43,800	\$50,622	\$37,927	\$37,700	(\$227)	-0.60%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI				\$68		\$73		\$46	\$87	\$41	89.13%
.....Surplus 2nd previous year/surplus d'avant-dernière année											
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$677,562	\$680,628	\$650,825	\$673,735	\$674,736	\$1,007,600	\$1,065,004	\$1,104,211	\$39,207	3.68%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$209,206	\$215,717	\$184,403	\$151,690	\$226,804	\$231,203	\$225,516	\$285,920	\$40,404	17.92%
Protective services/services de protection											
.....Police		\$262,900	\$285,507	\$291,500	\$291,225	\$302,000	\$253,303	\$311,760	\$323,000	\$11,240	3.61%
.....Fire-operating/service d'incendie		\$36,100	\$26,076	\$35,800	\$23,704	\$52,800	\$61,060	\$62,800	\$60,500	(\$2,300)	-3.66%
.....Water cost/coût de l'eau		\$11,000		\$11,000		\$11,000	\$43,000	\$11,000	\$12,000	\$1,000	9.09%
.....Emergency measures/medures d'urgence											
.....Other/autre		\$200	\$1,382	\$2,200	\$2,432	\$5,200	\$4,491	\$7,000	\$7,000		
Transportation/transport		\$107,600	\$119,166	\$105,100	\$131,394	\$143,300	\$137,735	\$188,800	\$199,650	\$10,850	5.75%
Environment health/hygiène		\$88,100	\$73,832	\$77,000	\$87,126	\$82,500	\$85,130	\$84,000	\$101,350	\$17,350	20.65%
Public health/santé publique											
Enviroment development/urbanisme		\$4,200	\$9,353	\$7,300	\$14,930	\$12,500	\$10,873	\$14,000	\$14,500	\$500	3.57%
Recreation & culture/loisirs & culture		\$42,500	\$50,806	\$47,300	\$42,272	\$58,900	\$81,656	\$73,140	\$83,500	\$10,360	14.16%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$59,132	\$54,703	\$58,986	\$56,436	\$59,842	\$59,197	\$32,401	\$32,395	(\$6)	-0.02%
.....Transfers/transferts			\$7,357		\$94,677		\$44,455				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$35	\$35								
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$56,587	\$56,587	\$130,236	\$130,236	\$19,893	\$19,893	\$54,587	\$4,396	(\$50,191)	-91.95%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$677,562	\$680,521	\$650,825	\$1,028,322	\$674,739	\$1,011,996	\$1,065,004	\$1,104,211	\$39,207	3.68%
SURPLUS/DEFICIT											
Debt cost ratio		6.74%		6.20%		6.14%		3.04%	2.93%		-3.57%
Net Budget/budget net		\$826,631		\$901,525		\$912,266		\$996,031	\$1,035,377	\$39,346	3.95%
Unconditional grant/subvention inconditionnelle		\$293,819		\$355,660		\$362,773		\$370,029	\$370,029		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$534,812		\$545,865		\$549,493		\$626,002	\$665,348	\$39,346	6.29%
Municipal tax base/assiette fiscale		\$32,514,353		\$33,289,573		\$34,019,757		\$40,079,114	\$42,599,880	\$2,520,766	6.29%
Tax rate/taux de taxe		\$1.6448		\$1.6397		\$1.6152		\$1.5619	\$1.5619	(\$0.0001)	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: McAdam		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase (decrease)	% Change
POPULATION: 1,404	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation (diminution)	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$86,320	\$69,719	\$86,320	\$72,707	\$70,320		\$60,320		(\$10,000)	-14.22%
Sale of Sewerage services/Tarif du service d'égout		\$175,060	\$174,883	\$185,233	\$183,907	\$184,150		\$185,150		\$1,000	0.54%
Other sales of service/Autres ventes de service		\$6,000	\$17,621	\$6,000	\$32,319	\$8,760		\$9,000		\$240	2.74%
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$11,000		\$11,000	\$43,000	\$11,000				(\$11,000)	-100.00%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$55,548		\$79,271			\$12,000		\$12,000	100.00%
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente						\$14,160				(\$14,160)	-100.00%
TOTAL		\$278,380	\$317,771	\$288,553	\$411,204	\$288,390		\$266,470		(\$21,920)	-7.60%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$95,506	\$87,743	\$102,000	\$106,826	\$135,140		\$116,977		(\$18,163)	-13.44%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$98,700	\$124,376	\$83,400	\$143,568	\$117,000		\$96,500		(\$20,500)	-17.52%
Water System Debt Charges/Service de la dette pour service d'eau		\$41,487	\$54,087	\$42,217	\$41,696	\$29,750		\$29,831		\$81	0.27%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$14,024									
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$4,500	\$9,234	\$5,500	\$80,340	\$6,500		\$6,500			
Deficit from a previous year/Déficit d'une année précédente		\$24,163	\$24,163	\$55,436	\$55,436			\$16,662		\$16,662	100.00%
Other Fiscal services/Autres services financiers			\$4,008								
TOTAL		\$278,380	\$303,611	\$288,553	\$427,866	\$288,390		\$266,470		(\$21,920)	-7.60%
SURPLUS/DEFICIT			\$14,160		(\$16,662)						
Water Rate:		\$160.00		\$160.00		\$160.00		\$160.00			
Sewer Rate:		\$230.00		\$250.00		\$250.00		\$250.00			
Combined Rate:		\$390.00		\$410.00		\$410.00		\$410.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Meductic	2005 BUDGET	2005 AUDIT BUDGET	2006 BUDGET	2006 AUDIT BUDGET	2007 BUDGET	2007 AUDIT BUDGET	2008 BUDGET	2009 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 155	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$97,824	\$97,824	\$106,801	\$106,801	\$110,664	\$110,664	\$113,408	\$121,428	\$8,020	7.07%
Unconditional grant/subvention inconditionnelle		\$9,197	\$9,197	\$9,197	\$9,197	\$9,381	\$9,381	\$9,569	\$9,569		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$22,376	\$22,462	\$15,760	\$15,721	\$18,406	\$21,858	\$19,840	\$21,861	\$2,021	10.19%
Sale of services/vente de services		\$2,000	\$3,355	\$2,000	\$2,600	\$2,000	\$2,105	\$2,000	\$2,000		
Other revenue own source/autres revenus propres sources			\$207		\$279		\$568				
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources					\$2,286						
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$2,256				\$2,566				
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$464	\$464	\$1,315	\$1,315	\$145	\$145	\$2,518	\$2,016	(\$502)	-19.94%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$131,861	\$135,765	\$135,073	\$138,201	\$140,596	\$147,087	\$147,335	\$156,874	\$9,539	6.47%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$33,157	\$34,245	\$34,349	\$34,827	\$37,499	\$35,044	\$41,852	\$45,285	\$3,833	8.72%
Protective services/services de protection											
..... Police		\$17,199	\$17,199	\$18,144	\$18,144	\$18,900	\$18,900	\$15,965	\$16,585	\$620	3.88%
..... Fire operating/service d'incendie		\$20,000	\$22,778	\$21,500	\$23,064	\$23,000	\$27,884	\$23,000	\$24,925	\$1,925	8.37%
..... Water cost/coût de l'eau		\$1,000									
..... Emergency measures/medures d'urgence		\$500		\$500		\$500		\$500	\$500		
..... Other/autre							\$2,500	\$3,000	\$3,000		
Transportation/transport		\$28,115	\$25,132	\$28,640	\$26,583	\$30,357	\$28,739	\$31,818	\$32,688	\$870	2.73%
Environment health/hygiène		\$11,080	\$10,477	\$11,140	\$10,144	\$11,540	\$11,861	\$12,800	\$12,160	(\$440)	-3.49%
Public health/santé publique											
Enviroment development/urbanisme		\$310	\$301	\$300	\$301	\$300	\$301	\$300	\$256	(\$44)	-14.67%
Recreation & culture/loisirs & culture		\$20,500	\$16,373	\$20,500	\$15,582	\$18,500	\$16,141	\$18,500	\$21,475	\$2,975	16.08%
Fiscal services/services financiers											
..... Debt cost/coût de la dette			\$234		\$204		\$3,701				
..... Transfers/transferts			\$6,500		\$4,500						
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$2,381		\$2,334						
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$131,861	\$135,620	\$135,073	\$135,683	\$140,596	\$145,071	\$147,335	\$156,874	\$9,539	6.47%
SURPLUS/DEFICIT											
Debt cost ratio		0.00%		0.00%		0.00%		0.00%	0.00%		
Net Budget/budget net		\$107,021		\$115,998		\$120,045		\$122,977	\$130,997	\$8,020	6.52%
Unconditional grant/subvention inconditionnelle		\$9,197		\$9,197		\$9,381		\$9,569	\$9,569		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$97,824		\$106,801		\$110,664		\$113,408	\$121,428	\$8,020	7.07%
Municipal tax base/assiette fiscale		\$10,636,600		\$11,686,500		\$11,538,600		\$11,775,350	\$12,176,100	\$400,750	3.40%
Tax rate/taux de taxe		\$0.9197		\$0.9139		\$0.9591		\$0.9631	\$0.9973	\$0.0342	3.55%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 4,638	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Group: E Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$2,091,924	\$2,091,924	\$2,259,056	\$2,259,056	\$2,473,969	\$2,473,969	\$2,657,167	\$2,890,199	\$233,032	8.77%
Unconditional grant/subvention inconditionnelle	\$450,478	\$450,478	\$514,635	\$514,635	\$524,928	\$524,928	\$535,426	\$535,426		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$16,569	\$16,618	\$16,757	\$17,547	\$21,689	\$19,760	\$19,760	\$21,072	\$1,312	6.64%
Sale of services/vente de services	\$116,138	\$130,323	\$148,577	\$155,113	\$146,354	\$173,291	\$170,377	\$166,595	\$16,188	9.50%
Other revenue own source/autres revenus propres sources	\$44,669	\$95,932	\$48,880	\$169,623	\$43,593	\$116,771	\$57,156	\$58,791	\$1,635	2.86%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources				\$91,978		\$82,082		\$17,170	\$17,170	100.00%
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts	\$89,041	\$87,393	\$97,672	\$249,175	\$101,706	\$617,476	\$110,043	\$104,462	(\$5,581)	-5.07%
... PILT adjustment/ajustement PTLI			\$337	\$337	\$24	\$24	\$446	\$85	(\$361)	-80.94%
... Surplus 2nd previous year/surplus d'avant-dernière année	\$361	\$361	\$162	\$162			\$297	\$695	\$398	134.01%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$2,809,180	\$2,873,029	\$3,086,076	\$3,457,626	\$3,312,263	\$4,008,301	\$3,550,672	\$3,814,465	\$263,793	7.43%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$452,624	\$507,851	\$530,514	\$511,228	\$609,905	\$561,880	\$641,205	\$678,831	\$37,626	5.87%
Protective services/services de protection										
... Police	\$434,500	\$434,500	\$458,400	\$458,400	\$473,850	\$473,850	\$488,065	\$506,000	\$17,935	3.67%
... Fire operating/service d'incendie	\$120,590	\$115,888	\$140,130	\$111,671	\$160,569	\$123,390	\$178,372	\$182,869	\$4,497	2.52%
... Water cost/coût de l'eau							\$10,000	\$94,651	\$84,651	846.51%
... Emergency measures/medures d'urgence	\$7,000	\$2,244	\$7,000		\$7,000	\$474	\$7,000	\$7,000		
... Other/autre	\$15,805	\$15,805	\$15,805	\$7,515	\$11,015	\$9,585	\$10,700	\$11,000	\$300	2.80%
Transportation/transport	\$851,227	\$881,671	\$923,781	\$1,040,004	\$934,358	\$1,090,140	\$934,969	\$976,408	\$41,437	4.43%
Environment health/hygiène	\$199,262	\$196,109	\$202,845	\$198,702	\$207,657	\$209,961	\$219,064	\$249,747	\$30,683	14.01%
Public health/santé publique										
Enviroment development/urbanisme	\$135,393	\$96,947	\$134,082	\$107,049	\$139,614	\$118,218	\$151,239	\$159,905	\$8,666	5.73%
Recreation & culture/loisirs & culture	\$387,204	\$318,458	\$462,979	\$572,018	\$498,448	\$468,075	\$573,068	\$625,673	\$52,605	9.18%
Fiscal services/services financiers										
... Debt cost/coût de la dette	\$200,775	\$203,199	\$205,060	\$209,920	\$264,676	\$264,885	\$271,290	\$273,383	\$2,093	0.77%
... Transfers/transferts	\$5,000	\$45,000	\$5,000	\$240,822	\$5,000	\$686,977	\$65,700	\$49,000	(\$16,700)	-25.42%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$53,728								
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)					\$171	\$171				
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$2,809,180	\$2,873,200	\$3,086,076	\$3,457,329	\$3,312,263	\$4,007,606	\$3,550,672	\$3,814,465	\$263,793	7.43%
SURPLUS/DEFICIT		(\$171)		\$297		\$695				
Debt cost ratio	7.15%		6.64%		7.99%		7.64%	7.17%		-6.20%
Net Budget/budget net	\$2,542,402		\$2,773,691		\$2,998,897		\$3,192,593	\$3,425,625	\$233,032	7.30%
Unconditional grant/subvention inconditionnelle	\$450,478		\$514,635		\$524,928		\$535,426	\$535,426		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$2,091,924		\$2,259,056		\$2,473,969		\$2,657,167	\$2,890,199	\$233,032	8.77%
Municipal tax base/assiette fiscale	\$151,954,393		\$163,559,835		\$179,117,285		\$192,381,092	\$209,252,795	\$16,871,703	8.77%
Tax rate/taux de taxe	\$1.3767		\$1.3812		\$1.3812		\$1.3812	\$1.3812	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Memramcook	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 4,638 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$64,643	\$70,297	\$194,782	\$256,688	\$161,091	\$206,640	\$96,219		(\$84,872)	-46.87%
Sale of Sewerage services/Tarif du service d'égout	\$179,422	\$183,937	\$192,085	\$196,720	\$225,921	\$200,875	\$445,124		\$219,203	97.03%
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies					\$10,000	\$10,000	\$94,651		\$84,651	846.51%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$4,650	\$12,578	\$6,300	\$13,506	\$8,900	\$11,363	\$8,600		(\$300)	-3.37%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$102,537	\$102,537	\$116,883	\$116,883	\$98,327	\$98,327	\$152,328		\$54,001	54.92%
TOTAL	\$351,252	\$369,349	\$510,050	\$583,797	\$524,239	\$527,205	\$796,922		\$272,683	52.02%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$95,330	\$86,221	\$99,245	\$90,768	\$96,011	\$94,320	\$92,654		(\$3,357)	-3.50%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$105,321	\$79,343	\$106,292	\$87,540	\$117,182	\$111,669	\$172,713		\$55,531	47.39%
Water System Debt Charges/Service de la dette pour service d'eau			\$95,250	\$95,250	\$95,089	\$95,089	\$94,924		(\$165)	-0.17%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$95,056	\$94,990	\$95,012	\$98,610	\$139,603	\$139,603	\$195,019		\$55,416	39.70%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$55,415	\$7,875	\$114,251	\$52,371	\$70,297	\$17,282	\$241,612		\$171,315	243.70%
Deficit from a previous year/Déficit d'une année précédente	\$130	\$131			\$6,057	\$6,057			(\$6,057)	-100.00%
Other Fiscal services/Autres services financiers		\$8,519		\$8,930						
TOTAL	\$351,252	\$277,079	\$510,050	\$431,469	\$524,239	\$464,020	\$796,922		\$272,683	52.02%
SURPLUS/DEFICIT		\$92,270		\$152,328		\$63,185				
Water Rate:	\$140.00		\$424.00		\$424.00		\$166.00		(\$256.00)	-60.85%
Sewer Rate:	\$193.00		\$202.00		\$221.00		\$369.00		\$148.00	66.97%
Combined Rate:	\$333.00		\$626.00		\$645.00		\$535.00		(\$110.00)	-17.05%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 303	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
Status: Village/village									[diminution]	Changement
REVENUES/REVENUS										
Warrant/mandat	\$96,067	\$96,067	\$98,326	\$98,326	\$101,749	\$101,749	\$104,995	\$116,181	\$11,186	10.65%
Unconditional grant/subvention inconditionnelle	\$27,118	\$27,118	\$30,968	\$30,968	\$31,587	\$31,587	\$32,219	\$32,219		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$51,151	\$51,151	\$68,476	\$68,476	\$81,800	\$81,801	\$91,444	\$97,014	\$5,570	6.09%
Sale of services/vente de services	\$200	\$515	\$200	\$55	\$200	\$140	\$1,200	\$2,400	\$1,200	100.00%
Other revenue own source/autres revenus propres sources	\$750	\$2,859	\$750	\$2,924	\$750	\$1,146	\$750	\$750		
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		\$11,613		\$18,666		\$32,923				
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts							\$5,400		(\$5,400)	-100.00%
....PILT adjustment/ajustement PTLI										
....Surplus 2nd previous year/surplus d'avant-dernière année	\$991	\$991	\$1,901	\$1,901			\$5,733		(\$5,733)	-100.00%
....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$176,277	\$190,314	\$200,621	\$221,316	\$216,086	\$249,346	\$241,741	\$248,564	\$6,823	2.82%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$32,868	\$38,672	\$37,947	\$45,856	\$39,360	\$40,313	\$42,945	\$43,949	\$1,004	2.34%
Protective services/services de protection										
....Police	\$28,959	\$29,029	\$30,624	\$30,624	\$31,900	\$31,900	\$31,209	\$32,421	\$1,212	3.88%
....Fire operating/service d'incendie	\$53,000	\$54,966	\$69,000	\$45,882	\$71,000	\$70,886	\$71,000	\$71,300	\$300	0.42%
....Water cost/coût de l'eau										
....Emergency measures/medures d'urgence	\$500		\$500		\$300		\$300	\$200	(\$100)	-33.33%
....Other/autre	\$3,200	\$2,239	\$3,050	\$2,986	\$3,050	\$2,942	\$3,050	\$3,050		
Transportation/transport	\$22,300	\$17,862	\$22,600	\$18,462	\$22,750	\$20,737	\$23,400	\$25,510	\$2,110	9.02%
Environment health/hygiène	\$21,100	\$21,778	\$2,100	\$22,279	\$22,100	\$23,086	\$24,100	\$24,236	\$136	0.56%
Public health/santé publique										
Environment development/urbanisme	\$4,200	\$10,335	\$3,100	\$10,939	\$2,500	\$1,014	\$2,500	\$1,600	(\$900)	-36.00%
Recreation & culture/loisirs & culture	\$9,500	\$15,402	\$11,000	\$18,829	\$11,400	\$17,697	\$11,900	\$13,000	\$1,100	9.24%
Fiscal services/services financiers										
....Debt cost/coût de la dette	\$150	\$257	\$200	\$198	\$11,200	\$12,837	\$30,837	\$31,706	\$869	2.82%
....Transfers/transferts	\$500		\$500	\$19,526	\$500	\$29,000	\$500	\$500		
....Other Fiscal Services (PILT)/autres Services financiers (PTLI)										
....Deficit 2nd previous year(a)/déficit avant-dernière année(a)					\$26	\$26		\$1,092	\$1,092	100.00%
....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$176,277	\$190,340	\$200,621	\$215,583	\$216,086	\$250,438	\$241,741	\$248,564	\$6,823	2.82%
SURPLUS/DEFICIT		(\$26)		\$5,733		(\$1,092)				
Debt cost ratio	0.09%		0.10%		5.18%		12.76%	12.76%		
Net Budget/budget net	\$123,185		\$129,294		\$133,336		\$137,214	\$148,400	\$11,186	8.15%
Unconditional grant/subvention inconditionnelle	\$27,118		\$30,968		\$31,587		\$32,219	\$32,219		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$96,067		\$98,326		\$101,749		\$104,995	\$116,181	\$11,186	10.65%
Municipal tax base/assiette fiscale	\$7,836,250		\$7,987,050		\$8,051,650		\$8,223,900	\$8,492,700	\$268,800	3.27%
Tax rate/taux de taxe	\$1.2256		\$1.2311		\$1.2637		\$1.2767	\$1.3680	\$0.0913	7.15%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Minto	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,681	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$1,090,820	\$1,090,820	\$1,117,823	\$1,117,823	\$1,156,570	\$1,156,570	\$1,192,198	\$1,238,543	\$46,345	3.89%
Unconditional grant/subvention inconditionnelle		\$335,755	\$335,755	\$381,548	\$381,548	\$389,179	\$389,179	\$396,962	\$396,962		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$156,048	\$157,523	\$164,392	\$167,217	\$187,144	\$188,851	\$186,756	\$182,237	(\$4,519)	-2.42%
Sale of services/vente de services		\$43,000	\$48,236	\$42,000	\$59,759	\$44,000	\$51,714	\$46,500	\$41,200	(\$5,300)	-11.40%
Other revenue own source/autres revenus propres sources		\$45,500	\$50,143	\$45,739	\$54,584	\$49,000	\$77,931	\$51,500	\$53,000	\$1,500	2.91%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$16,564				
Conditional Transfer/transfers conditionnels					\$7,227						
Other transfers/autres transferts			\$11,205		\$30,035						
PILT adjustment/ajustement PTLI		\$9	\$9					\$806	\$1,513	\$707	87.72%
Surplus 2nd previous year/surplus d'avant-dernière année				\$27,529	\$27,529			\$17,796		(\$17,796)	-100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,670,930	\$1,693,491	\$1,779,031	\$1,845,722	\$1,825,893	\$1,880,809	\$1,892,518	\$1,913,455	\$20,937	1.11%
EXPENDITURES/DEPENSES											
General gov./gouvern. Général		\$246,223	\$292,952	\$230,926	\$263,907	\$246,093	\$266,387	\$261,647	\$272,576	\$10,929	4.18%
Protective services/services de protection											
Police		\$348,600	\$348,600	\$367,720	\$367,745	\$380,080	\$380,113	\$391,452	\$405,800	\$14,348	3.67%
Fire operating/service d'incendie		\$120,000	\$129,197	\$120,000	\$123,993	\$120,000	\$171,779	\$120,000	\$120,000		
Water cost/coût de l'eau											
Emergency measures/medures d'urgence		\$1,000	\$2,695	\$1,000	\$654	\$1,000	\$517	\$1,000	\$1,000		
Other/autre		\$10,000	\$9,510	\$9,000	\$9,183	\$9,000	\$9,780	\$14,000	\$16,000	\$2,000	14.29%
Transportation/transport		\$417,570	\$408,085	\$464,184	\$454,806	\$470,724	\$431,849	\$508,952	\$519,109	\$10,157	2.00%
Environment health/hygiène		\$177,668	\$158,888	\$153,666	\$154,596	\$153,668	\$148,103	\$154,668	\$165,514	\$10,846	7.01%
Public health/santé publique											
Environment development/urbanisme		\$37,716	\$26,298	\$35,716	\$32,240	\$32,571	\$27,944	\$33,316	\$35,766	\$2,450	7.35%
Recreation & culture/loisirs & culture		\$195,000	\$167,201	\$182,700	\$217,183	\$188,000	\$207,118	\$199,500	\$213,700	\$14,200	7.12%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$70,549	\$65,819	\$66,288	\$66,475	\$103,973	\$68,279	\$78,357	\$97,013	\$18,656	23.81%
Transfers/transferts		\$26,500	\$97,689	\$147,790	\$136,465	\$85,495	\$133,672	\$129,626	\$66,874	(\$62,752)	-48.41%
Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$39	\$677	\$1,742	\$1,824				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$20,104	\$20,104			\$33,547	\$33,547		\$103	\$103	100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,670,930	\$1,727,038	\$1,779,031	\$1,827,926	\$1,825,893	\$1,880,912	\$1,892,518	\$1,913,455	\$20,937	1.11%
SURPLUS/DEFICIT											
Debt cost ratio		4.22%		3.73%		5.69%		4.14%	5.07%		22.45%
Net Budget/budget net		\$1,426,375		\$1,499,371		\$1,545,749		\$1,589,160	\$1,635,505	\$46,345	2.92%
Unconditional grant/subvention inconditionnelle		\$335,755		\$381,548		\$389,179		\$396,962	\$396,962		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,090,820		\$1,117,823		\$1,156,570		\$1,192,198	\$1,238,543	\$46,345	3.89%
Municipal tax base/assiette fiscale		\$88,666,181		\$90,879,979		\$94,030,110		\$96,926,688	\$99,882,470	\$2,955,782	3.05%
Tax rate/taux de taxe		\$1.2300		\$1.2300		\$1.2300		\$1.2300	\$1.2400	\$0.0100	0.81%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,623										
Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$879,043	\$879,043	\$918,225	\$918,225	\$973,218	\$973,218	\$1,028,927	\$1,080,739	\$51,812	5.04%
Unconditional grant/subvention inconditionnelle	\$174,352	\$174,352	\$184,895	\$184,895	\$188,593	\$188,593	\$192,365	\$192,365		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$140,849	\$141,928	\$154,210	\$152,853	\$151,442	\$151,441	\$144,550	\$144,055	(\$495)	-0.34%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	\$116,768	\$126,311	\$114,789	\$130,273	\$112,780	\$118,103	\$113,414	\$125,034	\$11,620	10.25%
Other unconditional transfers/autres transf. Inconditionnels				\$62,243						
Cond. transfers other sources/transf. cond. autres sources		\$115,207		\$120,102		\$315,029				
Conditional Transfer/transfers conditionnels										
Other transfers/autres transferts	\$33,367	\$34,745	\$34,745	\$47,260	\$34,745	\$42,189	\$45,695	\$42,145	(\$3,550)	-7.77%
.....PILT adjustment/ajustement PTLI			\$45	\$45			\$779	\$262	(\$517)	-66.37%
.....Surplus 2nd previous year/surplus d'avant-dernière année	\$3,792	\$3,792			\$5,712	\$5,712	\$4,780		(\$4,780)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année										
TOTAL	\$1,348,171	\$1,475,378	\$1,406,909	\$1,615,896	\$1,466,500	\$1,794,285	\$1,530,510	\$1,584,600	\$54,090	3.53%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$277,067	\$302,865	\$281,980	\$314,671	\$288,232	\$277,448	\$300,905	\$316,169	\$15,264	5.07%
Protective services/services de protection										
.....Police	\$260,700	\$260,700	\$275,040	\$275,040	\$284,310	\$284,310	\$292,840	\$303,600	\$10,760	3.67%
.....Fire-operating/service d'incendie	\$96,155	\$84,034	\$96,352	\$86,487	\$104,301	\$81,732	\$105,836	\$109,485	\$3,649	3.45%
.....Water cost/coût de l'eau										
.....Emergency measures/medures d'urgence	\$3,000	\$35	\$2,000	\$1,166	\$2,000	\$1,003	\$2,000	\$2,000		
.....Other/autre	\$1,920	\$1,186	\$1,920	\$1,785	\$1,920	\$1,398	\$1,420	\$1,420		
Transportation/transport	\$374,939	\$332,599	\$397,407	\$338,922	\$407,914	\$334,774	\$449,744	\$451,898	\$2,154	0.48%
Environment health/hygiène	\$60,005	\$59,801	\$60,530	\$59,376	\$60,645	\$58,880	\$62,505	\$79,920	\$17,415	27.86%
Public health/santé publique										
Enviroment development/urbanisme	\$79,375	\$77,466	\$92,535	\$70,625	\$102,105	\$160,925	\$110,815	\$100,660	(\$10,155)	-9.16%
Recreation & culture/loisirs & culture	\$77,327	\$87,560	\$79,690	\$83,072	\$98,080	\$337,856	\$98,450	\$96,925	(\$1,525)	-1.55%
Fiscal services/services financiers										
.....Debt cost/coût de la dette	\$99,835	\$99,361	\$87,855	\$88,026	\$83,745	\$83,707	\$84,095	\$95,152	\$11,057	13.15%
.....Transfers/transferts	\$17,000	\$53,532	\$15,000	\$154,393	\$32,000	\$122,004	\$20,000	\$20,000		
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)	\$1,048	\$110,525			\$248	\$56,619				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)			\$15,620	\$15,620				\$6,371	\$6,371	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services			\$1,000	\$121,933	\$1,000		\$1,900	\$1,000	(\$900)	-47.37%
TOTAL	\$1,348,171	\$1,469,666	\$1,406,909	\$1,611,116	\$1,466,500	\$1,800,656	\$1,530,510	\$1,584,600	\$54,090	3.53%
SURPLUS/DEFICIT		\$5,712		\$4,780		(\$6,371)				
Debt cost ratio	7.38%		6.24%		5.71%		5.49%	6.00%		9.29%
Net Budget/budget net	\$1,053,395		\$1,103,120		\$1,161,811		\$1,221,292	\$1,273,104	\$51,812	4.24%
Unconditional grant/subvention inconditionnelle	\$174,352		\$184,895		\$188,593		\$192,365	\$192,365		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$879,043		\$918,225		\$973,218		\$1,028,927	\$1,080,739	\$51,812	5.04%
Municipal tax base/assiette fiscale	\$69,678,150		\$72,776,205		\$77,148,788		\$81,547,766	\$87,045,987	\$5,498,221	6.74%
Tax rate/taux de taxe	\$1.2616		\$1.2617		\$1.2615		\$1.2617	\$1.2416	(\$0.0202)	-1.60%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	New Maryland	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 4,248	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$2,865,195		\$2,829,381	\$2,829,381	\$3,036,830	\$3,036,830	\$3,240,884	\$3,443,963	\$203,079	6.27%
Unconditional grant/subvention inconditionnelle		\$195,254		\$195,254	\$195,254	\$199,159	\$199,159	\$203,142	\$203,142		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$78,947		\$74,932	\$74,932	\$85,297	\$85,297	\$75,809	\$87,341	\$11,532	15.21%
Sale of services/vente de services									\$73,500	\$73,500	100.00%
Other revenue own source/autres revenus propres sources		\$94,033		\$102,126	\$151,998	\$120,152	\$176,886	\$123,871	\$47,871	(\$76,000)	-61.35%
Other unconditional transfers/autres transf. Inconditionnels									\$80,000	\$80,000	100.00%
Cond. transfers other sources/transf. cond. autres sources		\$26,000		\$26,000	\$23,439	\$30,000	\$57,330	\$30,000		(\$30,000)	-100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$5,119		\$437	\$437	\$555	\$555	\$352	\$530	\$178	50.57%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$3,064,548		\$3,228,130	\$3,275,441	\$3,471,793	\$3,555,857	\$3,674,058	\$3,936,347	\$262,289	7.14%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$439,785		\$474,835	\$525,059	\$564,427	\$563,870	\$573,408	\$602,142	\$28,736	5.01%
Protective services/services de protection											
.....Police		\$439,500		\$463,400	\$458,400	\$478,850	\$473,850	\$493,065	\$511,000	\$17,935	3.64%
.....Fire operating/service d'incendie		\$180,285		\$190,509	\$189,379	\$190,335	\$177,203	\$229,167	\$223,453	(\$5,714)	-2.49%
.....Water cost/coût de l'eau		\$4,850		\$4,850	\$4,850	\$4,850	\$4,850	\$4,850	\$4,850		
.....Emergency measures/medures d'urgence		\$5,000		\$5,269	\$15,780	\$14,300	\$4,783	\$18,800	\$10,378	(\$8,222)	-44.20%
.....Other/autre		\$19,800		\$26,800	\$23,879	\$22,800	\$48,971	\$32,877	\$33,043	\$166	0.50%
Transportation/transport		\$485,910		\$440,877	\$434,405	\$491,683	\$507,951	\$503,735	\$486,380	(\$17,355)	-3.45%
Environment health/hygiène		\$169,651		\$174,030	\$169,100	\$172,518	\$166,095	\$215,250	\$215,250		
Public health/santé publique											
Enviroment development/urbanisme		\$21,500		\$54,100	\$78,387	\$13,500	\$19,068	\$67,902	\$68,543	\$641	0.94%
Recreation & culture/loisirs & culture		\$248,821		\$335,851	\$328,682	\$378,095	\$371,878	\$548,054	\$523,730	(\$24,324)	-4.44%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$139,666		\$139,383	\$136,429	\$115,135	\$112,990	\$186,275	\$544,578	\$358,303	192.35%
.....Transfers/transferts		\$930,000		\$918,446	\$930,739	\$1,025,500	\$1,103,818	\$800,877	\$713,000	(\$87,877)	-10.97%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$3,064,548		\$3,228,130	\$3,275,089	\$3,471,793	\$3,555,327	\$3,674,058	\$3,936,347	\$262,289	7.14%
SURPLUS/DEFICIT											
Debt cost ratio		4.58%		4.32%		3.32%		5.07%	13.83%		172.87%
Net Budget/budget net		\$2,860,449		\$3,024,635		\$3,235,789		\$3,444,026	\$3,647,105	\$203,079	5.90%
Unconditional grant/subvention inconditionnelle		\$195,254		\$195,254		\$199,159		\$203,142	\$203,142		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$2,865,195		\$2,829,381		\$3,036,830		\$3,240,884	\$3,443,963	\$203,079	6.27%
Municipal tax base/assiette fiscale		\$229,993,550		\$244,160,050		\$262,060,450		\$273,684,550	\$290,822,500	\$17,137,950	6.28%
Tax rate/taux de taxe		\$1.1588		\$1.1588		\$1.1588		\$1.1842	\$1.1842	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: New Maryland	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 4,248 Group: F Status: Village/village										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$234,566	\$238,321	\$237,340	\$237,599	\$235,180	\$241,784	\$237,453		\$2,273	0.97%
Sale of Sewerage services/Tarif du service d'égout	\$651,094	\$668,170	\$686,090	\$673,347	\$664,815	\$667,914	\$699,840		\$35,025	5.27%
Other sales of service/Autre ventes de service				\$872			\$12,760		\$12,760	100.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$4,850	\$4,850	\$4,850	\$4,850	\$4,850	\$4,850	\$4,850			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$2,035	\$14,978	\$3,000	\$10,937	\$2,000	\$11,383	\$4,000		\$2,000	100.00%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$450	\$450	\$906	\$906	\$79,625	\$79,625			(\$79,625)	-100.00%
TOTAL	\$892,995	\$926,769	\$932,186	\$926,511	\$986,470	\$1,005,556	\$958,903		(\$27,567)	-2.79%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$127,174	\$152,473	\$143,577	\$163,097	\$178,545	\$147,561	\$169,958		(\$8,567)	-4.81%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$234,534	\$184,617	\$196,245	\$194,112	\$251,779	\$224,867	\$236,750		(\$15,029)	-5.97%
Water System Debt Charges/Service de la dette pour service d'eau	\$55,808	\$110,661	\$56,504	\$66,821	\$57,079	\$57,128	\$56,065		(\$1,014)	-1.78%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$255,830	\$313,920	\$253,996	\$266,134	\$254,129	\$252,240	\$253,453		(\$676)	-0.27%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$219,649	\$85,473	\$281,864	\$240,313	\$244,938	\$264,472	\$240,711		(\$4,227)	-1.73%
Deficit from a previous year/Déficit d'une année précédente							\$1,966		\$1,966	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	\$892,995	\$847,144	\$932,186	\$930,477	\$986,470	\$946,268	\$958,903		(\$27,567)	-2.79%
SURPLUS/DEFICIT		\$79,625		(\$1,966)		\$59,288				
Water Rate:	\$360.00		\$360.00		\$360.00		\$367.00		\$7.00	1.94%
Sewer Rate:	\$460.00		\$460.00		\$460.00		\$480.00		\$20.00	4.35%
Combined Rate:	\$820.00		\$820.00		\$820.00		\$847.00		\$27.00	3.29%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Nigadoo	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 BUDGET	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 927	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
	Status: Village/village										
REVENUES/REVENUS											
Warrant/mandat		\$350,260	\$350,260	\$375,212	\$375,212	\$402,700	\$402,700	\$438,112	\$462,624	\$24,512	5.59%
Unconditional grant/subvention inconditionnelle		\$111,009	\$111,009	\$124,524	\$124,524	\$127,015	\$127,015	\$129,555	\$129,555		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$27,835	\$27,834	\$52,469	\$52,469	\$53,267	\$53,667	\$58,556	\$58,341	(\$215)	-0.37%
Sale of services/vente de services		\$8,400	\$13,800	\$8,400	\$14,280	\$8,400	\$14,880	\$8,690	\$14,374	\$7,684	114.86%
Other revenue own source/autres revenus propres sources		\$2,400	\$8,176	\$2,400	\$11,213	\$2,400	\$66,188	\$2,400	\$2,400		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$6,334		\$23,831		\$150,094				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$1,020									
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$305	\$305	\$3,007	\$3,007	\$2,262	\$2,262	\$8,638	\$1,815	(\$4,823)	-72.66%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$501,229	\$517,718	\$566,012	\$604,536	\$596,044	\$816,806	\$841,951	\$869,109	\$27,158	4.23%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$142,882	\$144,096	\$169,339	\$168,128	\$164,145	\$187,994	\$170,658	\$174,550	\$3,892	2.28%
Protective services/services de protection											
.....Police		\$150,201	\$153,230	\$157,630	\$161,003	\$169,008	\$172,115	\$178,716	\$178,372	(\$344)	-0.19%
.....Fire operating/service d'incendie		\$15,961	\$16,759	\$15,774	\$15,774	\$17,113	\$16,202	\$17,340	\$22,300	\$4,960	28.60%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence											
.....Other/autre		\$6,058	\$5,721	\$5,721	\$5,721	\$5,721	\$5,721	\$5,590	\$5,721	\$131	2.34%
Transportation/transport		\$117,380	\$126,144	\$145,888	\$160,746	\$168,752	\$221,213	\$197,090	\$213,922	\$16,832	8.54%
Environment health/hygiène		\$46,373	\$46,868	\$51,523	\$46,175	\$51,523	\$49,785	\$52,169	\$52,169		
Public health/santé publique											
Enviroment developement/urbanisme		\$12,766	\$10,597	\$12,629	\$11,969	\$12,157	\$11,026	\$12,407	\$13,293	\$886	7.14%
Recreation & culture/loisirs & culture		\$7,408	\$7,238	\$7,308	\$16,255	\$7,425	\$76,979	\$7,581	\$8,382	\$801	10.57%
Fiscal services/services financiers											
.....Debt cost/coût de la dette			\$149		\$319		\$362				
.....Transfers/transferts			\$4,654		\$7,808		\$73,574				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$200		\$200		\$200		\$400	\$400		
TOTAL		\$501,229	\$515,456	\$566,012	\$597,898	\$596,044	\$814,991	\$841,951	\$869,109	\$27,158	4.23%
SURPLUS/DEFICIT											
Debt cost ratio		0.00%		0.00%		0.00%		0.00%	0.00%		
Net Budget/budget net		\$461,269		\$499,736		\$529,715		\$567,867	\$592,179	\$24,512	4.32%
Unconditional grant/subvention inconditionnelle		\$111,009		\$124,524		\$127,015		\$129,555	\$129,555		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$350,260		\$375,212		\$402,700		\$438,112	\$462,624	\$24,512	5.59%
Municipal tax base/assiette fiscale		\$25,945,200		\$27,793,550		\$29,287,250		\$31,862,700	\$33,645,350	\$1,782,650	5.59%
Tax rate/taux de taxe		\$1.3500		\$1.3500		\$1.3750		\$1.3750	\$1.3750	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,314	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Group: F Status: Village/village										
REVENUES/REVENUS										
Warrant/mandat	\$466,909	\$466,909	\$483,559	\$483,559	\$513,304	\$513,304	\$546,405	\$593,239	\$46,834	8.57%
Unconditional grant/subvention inconditionnelle	\$145,693	\$145,693	\$161,500	\$161,500	\$164,730	\$164,730	\$168,024	\$168,024		
Federal PILT/PLTI fédéral										
Services other governments/services autres gouvernements	\$163,437	\$192,745	\$192,338	\$185,946	\$206,930	\$207,810	\$209,089	\$209,492	\$403	0.19%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	\$9,900	\$20,842	\$9,900	\$10,500	\$9,900	\$11,014	\$9,900	\$13,500	\$3,600	36.36%
Other unconditional transfers/autres transf. Inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		\$21,830				\$7,317				
Conditional Transfer/transfers conditionnels				\$16,840						
Other transfers/autres transferts	\$16,000	\$19,165	\$16,000	\$50,071	\$16,000	\$21,763	\$16,000	\$10,000	(\$6,000)	-37.50%
.....PILT adjustment/ajustement PTLI			\$33	\$33	\$38	\$38		\$5	\$5	100.00%
..... Surplus 2nd previous year/surplus d'avant-dernière année								\$18,218	\$18,218	100.00%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année	\$300	\$300								
TOTAL	\$802,239	\$867,484	\$863,330	\$906,449	\$910,902	\$925,976	\$949,418	\$1,012,478	\$63,060	6.64%
EXPENDITURES/DEPENSES										
General gov't/gouvern. Général	\$85,043	\$63,169	\$76,596	\$66,735	\$77,876	\$75,425	\$87,554	\$92,162	\$4,608	5.26%
Protective services/services de protection										
..... Police	\$124,670	\$124,670	\$131,520	\$131,520	\$137,000	\$137,000	\$141,110	\$140,598	(\$512)	-0.36%
..... Fire operating/service d'incendie	\$90,478	\$92,570	\$93,978	\$91,382	\$97,391	\$90,163	\$100,422	\$100,526	\$104	0.10%
..... Water cost/coût de l'eau										
..... Emergency measures/medures d'urgence	\$1,000	\$742	\$1,000	\$1,775	\$2,000	\$589	\$2,000	\$2,000		
..... Other/autre										
Transportation/transport	\$363,729	\$404,507	\$429,618	\$384,767	\$424,333	\$404,201	\$418,487	\$455,835	\$37,348	8.92%
Environment health/hygiène	\$59,044	\$58,270	\$61,204	\$67,807	\$73,857	\$72,959	\$76,926	\$86,926	\$12,000	15.60%
Public health/santé publique										
Enviroment development/urbanisme	\$16,366	\$20,823	\$18,227	\$19,227	\$18,688	\$19,688	\$19,655	\$55,213	\$35,558	180.91%
Recreation & culture/loisirs & culture	\$14,500	\$22,595	\$17,800	\$18,937	\$15,800	\$17,891	\$13,100	\$15,100	\$2,000	15.27%
Fiscal services/services financiers										
..... Debt cost/coût de la dette	\$27,400	\$26,813	\$28,271	\$37,545	\$61,910	\$61,795	\$62,599	\$62,118	(\$481)	-0.77%
..... Transfers/transferts		\$55,363		\$113,203		\$26,000				
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)	\$9	\$9								
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)			\$3,116	\$3,116	\$2,047	\$2,047	\$27,565		(\$27,565)	-100.00%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)										
Other services/autres services										
TOTAL	\$802,239	\$869,531	\$863,330	\$936,014	\$910,902	\$907,758	\$949,418	\$1,012,478	\$63,060	6.64%
SURPLUS/DEFICIT		(\$2,047)		(\$27,565)		\$18,218				
Debt cost ratio	3.42%		3.27%		6.80%		6.59%	6.14%		-6.95%
Net Budget/budget net	\$912,602		\$845,059		\$678,034		\$714,429	\$761,283	\$46,834	6.56%
Unconditional grant/subvention inconditionnelle	\$145,693		\$161,500		\$164,730		\$168,024	\$168,024		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	\$466,909		\$483,559		\$513,304		\$546,405	\$593,239	\$46,834	8.57%
Municipal tax base/assiette fiscale	\$40,032,118		\$41,461,550		\$43,521,192		\$46,330,434	\$50,415,112	\$4,084,678	8.82%
Tax rate/taux de taxe	\$1.1683		\$1.1683		\$1.1794		\$1.1794	\$1.1787	(\$0.0027)	-0.23%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Paquetville	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 642	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$327,707	\$327,707	\$348,272	\$348,272	\$378,526	\$378,526	\$393,863	\$417,855	\$23,992	6.09%
Unconditional grant/subvention inconditionnelle		\$48,784	\$48,784	\$48,784	\$48,784	\$49,760	\$49,760	\$50,755	\$54,226	\$3,471	6.84%
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$95,400	\$95,400	\$102,084	\$102,084	\$111,777	\$111,777	\$112,406	\$113,290	\$882	0.78%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$159,000	\$170,990	\$159,000	\$159,643	\$159,000	\$138,452	\$140,000	\$140,813	\$813	0.58%
Other unconditional transfers/autres transf. Inconditionnels		\$5,442	\$5,442	\$5,442	\$5,442	\$4,466	\$4,466	\$3,471		(\$3,471)	-100.00%
Cond. transfers other sources/transf. cond. autres sources							\$58,769				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$8,546		\$33,253						
PILT adjustment/ajustement PTLI		\$337	\$337					\$362	\$212	(\$150)	-41.44%
Surplus 2nd previous year/surplus d'avant-dernière année		\$99	\$99			\$812	\$812	\$9,767	\$364	(\$9,403)	-96.27%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$636,769	\$657,305	\$663,582	\$697,478	\$704,341	\$742,562	\$710,626	\$726,760	\$16,134	2.27%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$221,293	\$233,668	\$223,651	\$230,560	\$229,015	\$243,182	\$228,619	\$230,448	\$1,829	0.80%
Protective services/services de protection											
Police		\$60,697	\$60,697	\$64,032	\$64,032	\$66,700	\$66,700	\$66,126	\$66,694	\$2,568	3.88%
Fire operating/service d'incendie		\$85,872	\$86,824	\$91,372	\$99,391	\$90,000	\$91,093	\$88,500	\$88,500		
Water cost/coût de l'eau											
Emergency measures/medures d'urgence		\$3,500	\$1,725	\$5,000	\$4,429	\$5,000	\$4,430	\$6,000	\$6,000		
Other/autre											
Transportation/transport		\$98,250	\$103,630	\$107,620	\$107,560	\$111,247	\$98,978	\$114,500	\$116,500	\$2,000	1.75%
Environment health/hygiène		\$27,000	\$23,371	\$27,000	\$20,011	\$27,000	\$29,404	\$27,000	\$34,877	\$7,877	29.17%
Public health/santé publique											
Environment development/urbanisme		\$8,600	\$10,451	\$10,500	\$5,730	\$11,000	\$8,242	\$15,000	\$19,000	\$4,000	26.67%
Recreation & culture/loisirs & culture		\$13,500	\$13,422	\$13,500	\$12,716	\$15,500	\$16,064	\$15,500	\$12,000	(\$3,500)	-22.58%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$118,057	\$115,076	\$117,476	\$110,014	\$148,726	\$136,858	\$149,381	\$150,741	\$1,360	0.91%
Transfers/transferts					\$23,837		\$6,015				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$7,629		\$6,000	\$153	\$41,232				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$3,431	\$3,431						
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$636,769	\$656,493	\$663,582	\$687,711	\$704,341	\$742,198	\$710,626	\$726,760	\$16,134	2.27%
SURPLUS/DEFICIT											
Debt cost ratio		18.54%		17.70%		21.12%		21.02%	20.74%		-1.33%
Net Budget/budget net		\$376,491		\$397,056		\$428,286		\$444,618	\$472,081	\$27,463	6.18%
Unconditional grant/subvention inconditionnelle		\$48,784		\$48,784		\$49,760		\$50,755	\$54,226	\$3,471	6.84%
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$327,707		\$348,272		\$378,526		\$393,863	\$417,855	\$23,992	6.09%
Municipal tax base/assiette fiscale		\$27,020,781		\$28,775,874		\$31,276,823		\$32,544,991	\$34,239,146	\$1,694,155	5.21%
Tax rate/taux de taxe		\$1.2128		\$1.2103		\$1.2102		\$1.2102	\$1.2204	\$0.0102	0.84%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Perth-Andover	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,797	Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation (diminution)	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$1,044,806	\$1,044,806	\$1,074,736	\$1,074,736	\$1,108,948	\$1,108,948	\$1,146,577	\$1,192,474	\$45,897	4.00%
Unconditional grant/subvention inconditionnelle		\$160,976	\$160,976	\$168,440	\$168,440	\$171,809	\$171,809	\$175,245	\$175,245		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$146,911	\$134,063	\$139,467	\$116,110	\$188,497	\$217,443	\$196,386	\$137,556	(\$58,830)	-29.96%
Sale of services/vente de services		\$260,000	\$317,264	\$257,031	\$312,061	\$248,493	\$289,029	\$263,146	\$292,871	\$29,723	11.30%
Other revenue own source/autres revenus propres sources		\$64,996	\$90,492	\$63,600	\$93,744	\$56,691	\$216,600	\$54,030	\$55,690	\$1,660	3.07%
Other unconditional transfers/autres transf. inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$144,000	\$159,490	\$235,000	\$223,521	\$135,000	\$135,000	\$135,000	\$135,000		
... PILT adjustment/ajustement PTLI				\$45	\$45	\$81	\$81		\$41	\$41	100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année				\$69,925	\$67,425	\$36,864	\$36,864	\$90,843		(\$90,843)	-100.00%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,821,689	\$1,907,091	\$2,008,244	\$2,056,062	\$1,946,383	\$2,177,774	\$2,061,229	\$1,986,877	(\$72,352)	-3.51%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$204,129	\$176,495	\$215,073	\$192,766	\$217,202	\$192,271	\$224,050	\$230,790	\$6,740	3.01%
Protective services/services de protection											
... Police		\$173,626	\$173,626	\$183,168	\$183,168	\$190,800	\$190,800	\$185,091	\$192,279	\$7,168	3.88%
... Fire operating/service d'incendie		\$104,034	\$102,975	\$111,485	\$128,841	\$109,350	\$116,121	\$117,285	\$125,505	\$8,220	7.01%
... Water cost/coût de l'eau		\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000		
... Emergency measures/medures d'urgence		\$1,500	\$1,870	\$1,500	\$639	\$2,000	\$2,291	\$2,000	\$2,000		
... Other/autre		\$5,200	\$2,937	\$5,200	\$4,602	\$5,200	\$2,953	\$5,200	\$5,200		
Transportation/transport		\$256,900	\$223,146	\$249,056	\$147,406	\$224,500	\$241,902	\$243,759	\$257,355	\$13,596	5.58%
Environment health/hygiène		\$93,040	\$87,914	\$91,893	\$86,777	\$92,900	\$87,081	\$85,000	\$83,002	(\$1,998)	-2.35%
Public health/santé publique											
Enviroment developement/urbanisme		\$120,120	\$120,046	\$129,030	\$135,903	\$150,506	\$154,144	\$162,888	\$163,865	\$977	0.60%
Recreation & culture/loisirs & culture		\$526,683	\$586,614	\$559,460	\$585,471	\$551,015	\$569,712	\$568,263	\$613,807	\$45,544	8.01%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$68,270	\$67,534	\$143,944	\$162,013		\$17,585				
... Transfers/transferts		\$206,659	\$265,540	\$281,433	\$142,696	\$365,910	\$375,779	\$430,693	\$273,508	(\$157,185)	-36.50%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$18		\$157,957		\$194,701				
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$22,508	\$22,508						\$4,566	\$4,566	100.00%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,821,689	\$1,870,227	\$2,008,244	\$1,965,239	\$1,946,383	\$2,182,340	\$2,061,229	\$1,986,877	(\$72,352)	-3.51%
SURPLUS/DEFICIT											
Debt cost ratio		3.75%		7.17%		0.00%		0.00%	0.00%		
Net Budget/budget net		\$1,205,782		\$1,243,176		\$1,280,757		\$1,321,822	\$1,367,719	\$45,897	3.47%
Unconditional grant/subvention inconditionnelle		\$160,976		\$168,440		\$171,809		\$175,245	\$175,245		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$1,044,806		\$1,074,736		\$1,108,948		\$1,146,577	\$1,192,474	\$45,897	4.00%
Municipal tax base/assiette fiscale		\$64,943,578		\$67,376,900		\$90,156,375		\$93,217,637	\$96,949,146	\$3,731,509	4.00%
Tax rate/taux de taxe		\$1.2300		\$1.2300		\$1.2300		\$1.2300	\$1.2300	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Perth-Andover Water and Sewer Utility	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,797 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$266,182	\$261,147	\$296,466	\$282,903	\$294,422	\$281,534	\$310,813		\$16,391	5.57%
Sale of Sewerage services/Tarif du service d'égout	\$142,250	\$141,299	\$149,106	\$143,590	\$156,609	\$150,829	\$159,037		\$2,428	1.55%
Other sales of service/Autre ventes de service	\$1,300	\$17,962	\$1,300	\$1,622	\$1,300	\$9,377	\$1,300			
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$52,710	\$21,185	\$79,900	\$82,300	\$68,600	\$58,568	\$43,700		(\$24,900)	-36.30%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$41,559	\$41,559	\$15,909	\$15,909	\$4,028	\$4,028	\$15,088		\$11,080	274.58%
TOTAL	\$541,001	\$520,152	\$579,681	\$563,324	\$561,959	\$541,336	\$566,938		\$4,979	0.89%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$210,060	\$232,382	\$232,635	\$298,219	\$266,500	\$321,327	\$241,139		(\$25,361)	-9.52%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$171,360	\$132,455	\$186,300	\$147,961	\$199,600	\$161,248	\$183,439		(\$16,161)	-8.10%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$151,781	\$143,612	\$152,896	\$95,470	\$88,059	\$90,589	\$134,560		\$46,501	52.81%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	\$7,800	\$7,675	\$7,850	\$6,586	\$7,800	\$6,240	\$7,800			
TOTAL	\$541,001	\$516,124	\$579,681	\$548,236	\$561,959	\$579,404	\$566,938		\$4,979	0.89%
SURPLUS/DEFICIT		\$4,028		\$15,088		(\$38,068)				
Water Rate:	\$250.00		\$275.00		\$285.00		\$300.00		\$15.00	5.26%
Sewer Rate:	\$135.00		\$140.00		\$150.00		\$155.00		\$5.00	3.33%
Combined Rate:	\$385.00		\$415.00		\$435.00		\$455.00		\$20.00	4.60%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Petit-Rocher	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation (diminution)	% Change Changement
POPULATION 1,949	Group E Status Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		%
REVENUES/REVENUS											
Warrant/mandat		\$893,114	\$893,114	\$905,998	\$905,998	\$947,779	\$947,779	\$1,051,994	\$1,130,485	\$78,491	7.46%
Unconditional grant/subvention inconditionnelle		\$258,651	\$258,651	\$293,404	\$293,404	\$299,272	\$299,272	\$305,258	\$305,258		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$86,824	\$86,824	\$84,920	\$84,920	\$85,825	\$85,824	\$89,116	\$100,163	\$11,047	12.40%
Sale of services/vente de services		\$119,200	\$109,739	\$110,600	\$108,577	\$119,150	\$116,189	\$110,150	\$121,650	\$11,500	10.44%
Other revenue own source/autres revenus propres sources		\$800	\$1,172	\$900	\$15,201	\$13,900	\$25,948	\$13,600	\$16,300	\$2,700	19.85%
Other unconditional transfers/autres transf. Inconditionnels					\$277			\$8,148	\$8,148		
Cond. transfers other sources/transf. cond. autres sources							\$41,732				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
... PILT adjustment/ajustement PTLI						\$274			\$1,034	\$1,034	100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année											
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,358,589	\$1,349,500	\$1,395,822	\$1,408,377	\$1,466,200	\$1,516,744	\$1,578,266	\$1,683,038	\$104,772	6.64%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$180,326	\$166,708	\$182,292	\$189,888	\$189,535	\$181,176	\$210,575	\$220,473	\$9,898	4.70%
Protective services/services de protection											
... Police		\$332,548	\$330,578	\$342,261	\$340,456	\$364,825	\$363,028	\$394,153	\$396,789	\$2,616	0.66%
... Fire operating/service d'incendie		\$48,801	\$50,116	\$58,145	\$55,544	\$52,410	\$54,773	\$55,672	\$61,773	\$6,101	10.96%
... Water cost/coût de l'eau		\$26,000	\$39,019	\$38,000	\$38,000	\$60,000	\$75,000	\$50,000	\$65,000	\$15,000	30.00%
... Emergency measures/medures d'urgence											
... Other/autre		\$11,441	\$11,441	\$11,441	\$11,441	\$11,441	\$11,441	\$11,752	\$12,029	\$277	2.36%
Transportation/transport		\$246,707	\$234,091	\$240,326	\$225,985	\$232,340	\$225,509	\$236,704	\$331,309	\$94,605	39.97%
Environment health/hygiène		\$109,500	\$110,877	\$122,164	\$115,111	\$122,178	\$119,122	\$121,263	\$118,263	(\$3,000)	-2.47%
Public health/santé publique											
Enviroment development/urbanisme		\$30,030	\$32,158	\$31,970	\$38,410	\$34,292	\$35,409	\$34,651	\$34,185	(\$466)	-1.34%
Recreation & culture/loisirs & culture		\$246,738	\$243,809	\$258,740	\$299,103	\$273,001	\$336,826	\$291,507	\$249,763	(\$41,744)	-14.32%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$88,936	\$81,829	\$87,761	\$94,758	\$126,180	\$126,522	\$145,917	\$173,680	\$27,763	19.03%
... Transfers/transferts			\$11,312		\$2,000		\$1,227		\$5,000	\$5,000	100.00%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)				\$277	\$1,308		\$1,505				
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$37,562	\$37,562	\$22,445	\$22,445			\$26,072	\$14,794	(\$11,278)	-43.26%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,358,589	\$1,349,500	\$1,395,822	\$1,434,449	\$1,466,200	\$1,531,538	\$1,578,266	\$1,683,038	\$104,772	6.64%
SURPLUS/DEFICIT											
Debt cost ratio		6.55%		6.29%		8.61%		9.25%	10.32%		11.62%
Net Budget/budget net		\$1,151,765		\$1,199,402		\$1,247,051		\$1,357,252	\$1,435,743	\$78,491	5.78%
Unconditional grant/subvention inconditionnelle		\$258,651		\$293,404		\$299,272		\$305,258	\$305,258		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$893,114		\$905,998		\$947,779		\$1,051,994	\$1,130,485	\$78,491	7.46%
Municipal tax base/assiette fiscale		\$63,437,227		\$64,705,450		\$67,398,721		\$72,126,269	\$77,507,900	\$5,381,631	7.46%
Tax rate/taux de taxe		\$1.4079		\$1.4002		\$1.4062		\$1.4585	\$1.4585	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Petit-Rocher		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,949	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$151,760	\$150,446	\$147,427	\$139,515	\$164,782	\$162,479	\$201,845		\$17,063	9.23%
Sale of Sewerage services/Tarif du service d'égout		\$187,237	\$186,241	\$218,655	\$216,117	\$276,335	\$276,087	\$346,762		\$72,427	26.21%
Other sales of service/Autre ventes de service		\$10,000	\$8,206	\$10,000	\$4,996	\$10,000	\$5,005	\$10,000			
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$38,000	\$38,000	\$60,000	\$75,000	\$50,000	\$50,000	\$65,000		\$15,000	30.00%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$7,000	\$9,081	\$7,000	\$4,002	\$4,000	\$6,262	\$4,000			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente											
TOTAL		\$393,997	\$391,974	\$443,082	\$439,630	\$525,117	\$519,833	\$629,607		\$104,490	19.90%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$165,398	\$160,953	\$168,485	\$169,304	\$196,256	\$192,221	\$220,118		\$23,862	12.16%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$156,956	\$168,675	\$176,643	\$212,674	\$184,619	\$190,582	\$171,774		(\$12,845)	-6.96%
Water System Debt Charges/Service de la dette pour service d'eau		\$21,933	\$20,107	\$24,226	\$40,409	\$23,371	\$31,826	\$12,355		(\$11,016)	-47.14%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$24,906	\$26,743	\$34,398	\$36,579	\$77,610	\$91,896	\$131,317		\$53,707	69.20%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve						\$11,300	\$21,643	\$11,300			
Deficit from a previous year/Déficit d'une année précédente		\$5,804	\$5,804	\$20,330	\$20,330	\$9,961	\$9,964	\$59,743		\$49,782	499.77%
Other Fiscal services/Autres services financiers		\$19,000	\$19,653	\$19,000	\$19,877	\$22,000	\$5,685	\$23,000		\$1,000	4.55%
TOTAL		\$393,997	\$401,935	\$443,082	\$499,373	\$525,117	\$543,817	\$629,607		\$104,490	19.90%
SURPLUS/DEFICIT			(\$9,961)		(\$59,743)		(\$23,984)				
Water Rate:		\$152.00		\$140.00		\$180.00		\$193.00		\$13.00	7.22%
Sewer Rate:		\$203.00		\$236.00		\$296.00		\$367.00		\$71.00	23.99%
Combined Rate:		\$355.00		\$376.00		\$476.00		\$560.00		\$84.00	17.65%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Petitcodiac	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,368	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$823,943	\$823,943	\$861,309	\$861,309	\$900,444	\$900,444	\$956,852	\$963,675	\$6,823	0.71%
Unconditional grant/subvention inconditionnelle		\$166,530	\$166,530	\$171,684	\$171,684	\$175,116	\$175,116	\$178,620	\$178,620		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$133,852	\$133,852	\$117,636	\$117,636	\$135,991	\$135,993	\$137,902	\$127,304	(\$10,598)	-7.69%
Sale of services/vente de services		\$111,100	\$132,642	\$114,000	\$143,463	\$117,000	\$145,372	\$117,000	\$125,000	\$8,000	6.84%
Other revenue own source/autres revenus propres sources		\$57,521	\$88,952	\$58,130	\$86,570	\$62,248	\$61,773	\$50,200	\$51,700	\$1,500	2.99%
Other unconditional transfers/autres transf. Inconditionnels							\$17,002				
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts					\$197,624						
..... PILT adjustment/ajustement PTLI		\$13	\$13	\$118	\$118	\$56	\$56	\$105		(\$105)	-100.00%
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$12,992	\$12,992	\$80,273	\$80,273	\$77,092	\$77,092	\$35,728	\$73,422	\$37,694	105.50%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,305,951	\$1,358,924	\$1,403,150	\$1,638,679	\$1,487,949	\$1,512,850	\$1,476,407	\$1,519,721	\$43,314	2.93%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$151,689	\$154,862	\$154,565	\$161,614	\$166,711	\$163,104	\$176,358	\$177,949	\$1,591	0.90%
Protective services/services de protection											
..... Police		\$131,404	\$131,404	\$138,624	\$138,624	\$144,400	\$144,400	\$140,904	\$146,376	\$5,472	3.88%
..... Fire-operating/service d'incendie		\$84,275	\$82,473	\$83,500	\$82,507	\$84,000	\$83,743	\$85,000	\$86,000	\$1,000	1.18%
..... Water cost/coût de l'eau											
..... Emergency measures/medures d'urgence		\$1,500	\$1,379	\$6,000	\$895	\$8,000	\$827	\$6,000	\$6,000		
..... Other/autre		\$1,500	\$782	\$1,000	\$233	\$1,000	\$233	\$3,000	\$3,000		
Transportation/transport		\$420,894	\$427,839	\$451,404	\$441,487	\$480,665	\$463,809	\$492,350	\$511,600	\$19,250	3.91%
Environment health/hygiène		\$68,111	\$67,386	\$70,600	\$67,138	\$76,300	\$74,347	\$77,500	\$79,100	\$1,600	2.08%
Public health/santé publique											
Enviroment development/urbanisme		\$33,051	\$26,079	\$37,110	\$29,499	\$39,120	\$47,505	\$42,698	\$48,277	\$5,579	13.07%
Recreation & culture/loisirs & culture		\$206,148	\$220,320	\$220,172	\$215,233	\$224,075	\$229,280	\$239,425	\$254,050	\$14,625	6.11%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$120,207	\$116,443	\$126,015	\$129,036	\$148,115	\$147,189	\$120,350	\$88,100	(\$32,250)	-26.80%
..... Transfers/transferts		\$87,192	\$50,865	\$114,160	\$336,685	\$97,583	\$84,991	\$92,822	\$118,585	\$25,763	27.76%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)									\$684	\$684	100.00%
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,305,951	\$1,281,832	\$1,403,150	\$1,602,951	\$1,487,949	\$1,439,428	\$1,476,407	\$1,519,721	\$43,314	2.93%
SURPLUS/DEFICIT											
Debt cost ratio		9.20%		8.98%		10.09%		8.15%	5.80%		-26.88%
Net Budget/budget net		\$990,473		\$1,032,993		\$1,075,562		\$1,135,472	\$1,142,295	\$6,823	0.60%
Unconditional grant/subvention inconditionnelle		\$166,530		\$171,684		\$175,116		\$178,620	\$178,620		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$823,943		\$861,309		\$900,444		\$956,852	\$963,675	\$6,823	0.71%
Municipal tax base/assiette fiscale		\$64,398,462		\$67,321,812		\$70,380,195		\$74,789,190	\$75,322,486	\$533,296	0.71%
Tax rate/taux de taxe		\$1.2794		\$1.2794		\$1.2794		\$1.2794	\$1.2794	\$0.0000	

.....

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Plaster Rock	2005 BUDGET	2005 AUDIT VERIFIC.	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation [diminution]	% Change Changement
POPULATION: 1,150	Group: E Status: Village/village										
REVENUES/REVENUS											
Warrant/mandat		\$703,143	\$703,143	\$711,909	\$711,909	\$740,963	\$740,963	\$794,087	\$857,331	\$63,244	7.96%
Unconditional grant/subvention inconditionnelle		\$109,691	\$109,691	\$112,935	\$112,935	\$115,194	\$115,194	\$117,498	\$117,498		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$80,033	\$80,036	\$82,987	\$85,108	\$109,367	\$109,367	\$112,865	\$123,346	\$10,681	9.48%
Sale of services/vente de services		\$46,200	\$59,830	\$47,100	\$102,659	\$54,000	\$74,566	\$131,700	\$128,700	(\$3,000)	-2.28%
Other revenue own source/autres revenus propres sources		\$33,198	\$32,855	\$16,660	\$18,136	\$27,260	\$96,067	\$99,080	\$100,080	\$1,000	1.01%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources							\$18,468				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$23,054		\$14,734						
PILT adjustment/ajustement PTLI						\$51	\$51				
Surplus 2nd previous year/surplus d'avant-dernière année				\$13,879	\$13,879				\$1,379	\$1,379	100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$974,265	\$1,008,411	\$985,470	\$1,059,362	\$1,046,835	\$1,154,676	\$1,255,030	\$1,328,334	\$73,304	5.84%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$143,610	\$130,815	\$141,650	\$154,137	\$151,857	\$144,355	\$135,953	\$131,799	(\$4,154)	-3.06%
Protective services/services de protection											
Police		\$110,929	\$110,929	\$117,024	\$117,024	\$121,900	\$121,900	\$118,450	\$123,050	\$4,600	3.88%
Fire-operating/service d'incendie		\$60,895	\$71,168	\$65,625	\$68,991	\$81,398	\$88,705	\$95,300	\$95,450	\$150	0.16%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence		\$500	\$223	\$500	\$841	\$500	\$70	\$500	\$500		
Other/autre		\$3,900	\$3,300	\$4,500	\$4,650	\$4,650	\$4,560	\$4,650	\$4,650		
Transportation/transport		\$164,655	\$169,973	\$185,025	\$160,411	\$181,416	\$201,914	\$179,276	\$187,788	\$8,492	4.74%
Environment health/hygiène		\$61,690	\$61,810	\$60,690	\$62,751	\$61,300	\$63,490	\$64,700	\$52,612	(\$12,088)	-18.68%
Public health/santé publique											
Environment development/urbanisme		\$109,034	\$99,878	\$124,706	\$157,263	\$133,983	\$141,299	\$138,648	\$123,119	(\$15,529)	-11.20%
Recreation & culture/loisirs & culture		\$190,107	\$212,710	\$192,491	\$221,127	\$202,034	\$271,690	\$353,143	\$377,841	\$24,698	6.99%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$65,584	\$69,689	\$66,690	\$74,492	\$82,524	\$90,041	\$147,089	\$231,447	\$84,358	57.35%
Transfers/transferts		\$13,427	\$51,341	\$26,000	\$54,413						
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$98	\$1,812	\$569	\$569			\$14	\$98	\$84	600.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$50,036	\$50,036			\$25,273	\$25,273	\$17,307		(\$17,307)	-100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$974,265	\$1,033,684	\$985,470	\$1,076,669	\$1,046,835	\$1,153,297	\$1,255,030	\$1,328,334	\$73,304	5.84%
SURPLUS/DEFICIT											
Debt cost ratio		6.73%		6.77%		7.88%		11.72%	17.42%		48.67%
Net Budget/budget net		\$812,834		\$824,844		\$856,157		\$911,585	\$974,829	\$63,244	6.94%
Unconditional grant/subvention inconditionnelle		\$109,691		\$112,935		\$115,194		\$117,498	\$117,498		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$703,143		\$711,909		\$740,963		\$794,087	\$857,331	\$63,244	7.96%
Municipal tax base/assiette fiscale		\$54,697,870		\$55,379,799		\$56,122,955		\$56,510,220	\$55,720,882	(\$789,338)	-1.40%
Tax rate/taux de taxe		\$1.2855		\$1.2855		\$1.3202		\$1.4052	\$1.5388	\$0.1334	9.49%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Plaster Rock	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 1,150 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.		Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$251,880		\$249,154	\$289,159	\$257,274		\$257,532		\$258	0.10%
Sale of Sewerage services/Tarif du service d'égout	\$45,000		\$44,554		\$44,554		\$44,554			
Other sales of service/Autre ventes de service	\$10,872	\$298,297			\$22,908	\$300,566	\$8,329		(\$14,579)	-63.64%
Water Supply for Fire Protection/Approvisionnement en eau - incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources				\$17,460						
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel	\$65,000									
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente			\$28,241	\$28,241	\$3,690	\$3,690	\$11,233		\$7,543	204.42%
TOTAL	\$372,752	\$298,297	\$321,949	\$334,860	\$328,426	\$304,256	\$321,648		(\$6,778)	-2.06%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$183,052	\$157,895	\$196,968	\$186,061	\$189,997	\$171,081	\$200,171		\$10,174	5.35%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$55,910	\$58,898	\$58,136	\$42,764	\$67,953	\$58,757	\$55,752		(\$12,201)	-17.96%
Water System Debt Charges/Service de la dette pour service d'eau	\$128,125	\$59,508	\$62,845	\$60,433	\$65,576	\$60,769	\$61,825		(\$3,751)	-5.72%
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$13,208		\$29,913	\$1,000				(\$1,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	\$1,165	\$1,165								
Other Fiscal services/Autres services financiers	\$4,500	\$3,933	\$4,000	\$4,456	\$3,900	\$4,082	\$3,900			
TOTAL	\$372,752	\$294,607	\$321,949	\$323,627	\$328,426	\$294,689	\$321,648		(\$6,778)	-2.06%
SURPLUS/DEFICIT		\$3,690		\$11,233		\$9,567				
Water Rate	\$330.00		\$231.00		\$249.00		\$249.00			
Sewer Rate			\$99.00		\$87.00		\$87.00			
Combined Rate			\$330.00		\$336.00		\$336.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Pointe-Verte	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 971	Group F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
REVENUES/REVENUS											
Warrant/mandat		\$357,502	\$357,502	\$367,574	\$367,574	\$384,042	\$384,042	\$415,684	\$444,711	\$29,027	6.98%
Unconditional grant/subvention inconditionnelle		\$159,992	\$159,992	\$186,269	\$186,269	\$189,994	\$189,994	\$193,794	\$193,794		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$49,323	\$49,322	\$52,560	\$56,025	\$57,621	\$52,560	\$53,413	\$54,721	\$1,308	2.45%
Sale of services/vente de services		\$8,400	\$7,373	\$8,400	\$1,834	\$1,500	\$738	\$1,250	\$2,763	\$1,513	121.04%
Other revenue own source/autres revenus propres sources		\$29,607	\$86,102	\$29,729	\$50,814	\$35,355	\$59,343	\$32,955	\$10,851	(\$22,104)	-67.07%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$3,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,288	\$3,000	\$3,000		
PILT adjustment/ajustement PTLI											
Surplus 2nd previous year/surplus d'avant-dernière année		\$6,430	\$6,430	\$5,527	\$5,527			\$10,971	\$23,369	\$12,398	113.01%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$614,254	\$649,721	\$653,059	\$671,043	\$672,512	\$690,965	\$711,067	\$733,209	\$22,142	3.11%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$217,955	\$289,144	\$243,072	\$268,828	\$245,251	\$280,819	\$249,819	\$263,923	\$14,104	5.65%
Protective services/services de protection											
Police		\$150,755	\$150,754	\$155,920	\$155,920	\$165,560	\$165,560	\$169,718	\$170,464	\$746	0.44%
Fire operating/service d'incendie		\$18,623	\$12,903	\$18,247	\$13,559	\$20,447	\$14,419	\$21,975	\$22,772	\$797	3.63%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence											
Other/autre		\$6,058	\$6,054	\$6,058	\$6,058	\$6,058	\$6,058	\$5,855	\$5,993	\$138	2.36%
Transportation/transport		\$137,413	\$111,267	\$141,390	\$141,711	\$141,029	\$126,496	\$153,512	\$151,813	(\$1,699)	-1.11%
Environment health/hygiène		\$45,799	\$43,437	\$49,789	\$44,141	\$47,775	\$45,091	\$47,775	\$61,058	\$13,281	27.80%
Public health/santé publique											
Enviroment development/urbanisme		\$16,200	\$7,725	\$25,143	\$7,696	\$24,890	\$7,835	\$24,752	\$25,567	\$815	3.29%
Recreation & culture/loisirs & culture		\$3,812	\$3,156	\$3,056	\$2,778	\$993	\$560	\$3,850	\$5,950	\$2,100	54.55%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$15,639	\$9,449	\$10,384	\$11,555	\$17,048	\$17,297	\$33,811	\$25,671	(\$8,140)	-24.08%
Transfers/transferts			\$19,293		\$7,826		\$20,000				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$3,461	\$3,461				
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$614,254	\$653,182	\$653,059	\$660,072	\$672,512	\$667,596	\$711,067	\$733,209	\$22,142	3.11%
SURPLUS/DEFICIT											
Debt cost ratio		2.55%		1.59%		2.53%		4.75%	3.50%		-26.37%
Net Budget/budget net		\$517,494		\$553,843		\$574,036		\$609,478	\$638,506	\$29,027	4.76%
Unconditional grant/subvention inconditionnelle		\$159,992		\$186,269		\$189,994		\$193,794	\$193,794		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$357,502		\$367,574		\$384,042		\$415,684	\$444,711	\$29,027	6.98%
Municipal tax base/assiette fiscale		\$23,519,900		\$24,182,500		\$24,776,900		\$26,818,300	\$28,691,050	\$1,872,750	6.98%
Tax rate/taux de taxe		\$1.5200		\$1.5200		\$1.5500		\$1.5500	\$1.5500	\$0.0000	

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Port Elgin	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 BUDGET	Increase [decrease]	% Change
POPULATION 451	Group F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$244,967	\$244,967	\$225,423	\$225,423	\$239,525	\$239,525	\$241,640	\$253,834	\$12,194	5.05%
Unconditional grant/subvention inconditionnelle		\$57,753	\$57,753	\$57,753	\$57,753	\$58,908	\$58,908	\$60,086	\$60,086		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$70,593	\$69,290	\$81,470	\$80,170	\$84,919	\$85,450	\$78,930	\$83,274	\$4,344	5.50%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$7,700	\$11,568	\$8,958	\$13,165	\$14,540	\$39,519	\$14,640	\$16,700	\$2,060	14.07%
Other unconditional transfers/autres transf. Inconditionnels					\$12,009		\$17,585				
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$8,038								
PILT adjustment/ajustement PTLI				\$42	\$42			\$23		(\$23)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année		\$3,887	\$3,887	\$25,262	\$25,262			\$7,358		(\$7,358)	-100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$384,900	\$395,503	\$398,908	\$413,824	\$397,892	\$440,987	\$402,677	\$413,894	\$11,217	2.79%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$84,919	\$92,704	\$89,682	\$86,433	\$92,873	\$88,680	\$93,182	\$102,106	\$8,924	9.58%
Protective services/services de protection											
Police		\$39,676	\$39,676	\$41,856	\$41,856	\$43,600	\$42,589	\$45,100	\$48,257	\$3,157	7.00%
Fire operating/service d'incendie		\$70,980	\$60,846	\$71,910	\$40,391	\$71,970	\$60,550	\$75,340	\$75,340		
Water cost/coût de l'eau		\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$16,000	(\$10,000)	-38.46%
Emergency measures/medures d'urgence		\$1,000									
Other/autre		\$2,400	\$2,508		\$72						
Transportation/transport		\$79,100	\$81,890	\$89,100	\$99,865	\$81,494	\$99,995	\$83,808	\$81,300	(\$2,508)	-2.99%
Environment health/hygiène		\$23,490	\$21,997	\$21,000	\$23,366	\$24,082	\$23,584	\$22,421	\$25,837	\$3,416	15.24%
Public health/santé publique											
Enviroment development/urbanisme		\$14,787	\$10,475	\$13,080	\$11,111	\$12,672	\$10,852	\$12,707	\$10,843	(\$1,864)	-14.67%
Recreation & culture/loisirs & culture		\$22,000	\$24,615	\$25,300	\$21,732	\$21,640	\$24,487	\$23,000	\$28,140	\$5,140	22.35%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$20,247	\$20,228	\$21,000	\$20,659	\$21,088	\$20,525	\$21,119	\$20,693	(\$426)	-2.02%
Transfers/transferts			\$16,736		\$34,981		\$46,850				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$301	\$301								
Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$2,473	\$2,473		\$5,378	\$5,378	100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$384,900	\$397,976	\$398,908	\$406,466	\$397,892	\$446,365	\$402,677	\$413,894	\$11,217	2.79%
SURPLUS/DEFICIT			(\$2,473)		\$7,358		(\$5,378)				
Debt cost ratio		5.26%		5.26%		5.30%		5.24%	5.00%		-4.67%
Net Budget/budget net		\$302,720		\$283,176		\$298,433		\$301,728	\$313,920	\$12,194	4.04%
Unconditional grant/subvention inconditionnelle		\$57,753		\$57,753		\$58,908		\$60,086	\$60,086		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$244,967		\$225,423		\$239,525		\$241,640	\$253,834	\$12,194	5.05%
Municipal tax base/assiette fiscale		\$17,097,400		\$17,700,356		\$18,440,550		\$18,642,750	\$19,562,525	\$919,775	4.93%
Tax rate/taux de taxe		\$1.4328		\$1.2736		\$1.2989		\$1.2962	\$1.2976	\$0.0014	0.11%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Port Elgin	2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 451 Group: F Status: Village/village										
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$34,762		\$34,762		\$34,935		\$34,935			
Sale of Sewerage services/Tarif du service d'égout	\$22,733		\$22,733	\$55,291	\$22,560		\$22,560			
Other sales of service/Autre ventes de service		\$58,976				\$54,282				
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$16,000		(\$10,000)	-38.46%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$758		\$332		\$421				
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$6,045	\$6,045	\$7,385	\$7,385	\$1,931	\$1,930	\$35,677		\$33,746	1747.59%
TOTAL	\$89,540	\$89,779	\$90,880	\$89,008	\$85,426	\$82,643	\$109,172		\$23,746	27.80%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$39,670	\$32,188	\$39,300	\$20,345	\$35,360	\$23,225	\$24,675		(\$10,685)	-30.22%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$33,340	\$19,125	\$34,540	\$15,826	\$32,626	\$15,734	\$67,757		\$35,131	107.68%
Water System Debt Charges/Service de la dette pour service d'eau	\$16,530	\$15,397	\$17,040	\$17,108	\$17,440	\$17,860	\$16,740		(\$700)	-4.01%
Sewer System Debt Charges/Service de la dette pour service d'égout										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$21,138								
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers				\$52						
TOTAL	\$89,540	\$87,848	\$90,880	\$53,331	\$85,426	\$56,819	\$109,172		\$23,746	27.80%
SURPLUS/DEFICIT		\$1,931		\$35,677		\$25,824				
Water Rate:	\$140.00		\$140.00		\$138.00		\$138.00			
Sewer Rate:	\$95.00		\$93.00		\$91.00		\$91.00			
Combined Rate:	\$235.00		\$233.00		\$229.00		\$229.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité	Rexton	2005 BUDGET	2005 AUDIT VERIFIC	2006 BUDGET	2006 AUDIT VERIFIC	2007 BUDGET	2007 AUDIT VERIFIC	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation [diminution]	% Change % Changement
POPULATION: 862	Group E Status: Village/village										
REVENUES/REVENUS											
Warrant/mandat		\$507,784	\$507,784	\$541,550	\$541,550	\$571,920	\$571,920	\$599,195	\$629,657	\$30,462	5.08%
Unconditional grant/subvention inconditionnelle		\$68,413	\$68,413	\$68,413	\$68,413	\$69,781	\$69,781	\$71,177	\$71,177		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$83,938	\$88,371	\$100,438	\$100,382	\$104,875	\$104,618	\$108,963	\$111,025	\$2,062	1.89%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$26,200	\$93,902	\$32,882	\$40,891	\$30,000	\$43,820	\$31,500	\$33,033	\$1,533	4.87%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$4,490			\$27,091		\$78,251	\$40,000	\$40,000		
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
PILT adjustment/ajustement PTLI				\$518	\$518	\$192	\$192	\$134	\$14	(\$120)	-89.55%
Surplus 2nd previous year/surplus d'avant-dernière année		\$11,264	\$11,264			\$7,971	\$7,971	\$4,826	\$8,471	\$3,645	75.53%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$702,089	\$769,734	\$743,801	\$778,845	\$784,539	\$876,553	\$855,795	\$893,377	\$37,582	4.39%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$140,047	\$168,087	\$148,289	\$154,492	\$158,145	\$159,039	\$165,899	\$173,949	\$8,250	4.98%
Protective services/services de protection											
Police		\$73,710	\$73,710	\$77,780	\$77,780	\$81,000	\$81,000	\$86,788	\$92,234	\$3,446	3.88%
Fire operating/service d'incendie		\$53,910	\$47,991	\$53,910	\$53,986	\$57,976	\$58,265	\$58,004	\$59,123	\$1,119	1.93%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence		\$1,000		\$1,000		\$1,000	\$69	\$1,000	\$1,000		
Other/autre		\$1,500	\$1,807	\$1,500	\$1,568	\$1,500	\$3,531	\$3,200	\$4,200	\$1,000	31.25%
Transportation/transport		\$229,087	\$222,148	\$227,762	\$197,919	\$249,472	\$190,733	\$252,837	\$270,378	\$17,541	6.94%
Environment health/hygiène		\$58,000	\$58,490	\$61,000	\$58,872	\$63,000	\$59,922	\$64,000	\$67,577	\$3,577	5.59%
Public health/santé publique											
Environment development/urbanisme		\$35,179	\$47,290	\$34,988	\$35,653	\$35,863	\$69,103	\$38,569	\$39,303	\$734	1.90%
Recreation & culture/loisirs & culture		\$62,000	\$64,595	\$65,500	\$68,645	\$66,500	\$69,108	\$108,600	\$110,700	\$2,100	1.93%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$47,676	\$51,417	\$69,177	\$69,166	\$70,283	\$70,383	\$75,100	\$74,913	(\$187)	-0.25%
Transfers/transferts			\$13,309		\$53,023		\$50,407				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$13,139				\$36,522				
Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$2,935	\$2,935						
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$702,089	\$761,783	\$743,801	\$774,019	\$784,539	\$868,082	\$855,795	\$893,377	\$37,582	4.39%
SURPLUS/DEFICIT			\$7,971		\$4,826		\$8,471				
Debt cost ratio		6.79%		9.30%		8.98%		8.78%	8.39%		-4.45%
Net Budget/budget net		\$576,197		\$609,963		\$641,701		\$670,372	\$700,834	\$30,462	4.54%
Unconditional grant/subvention inconditionnelle		\$68,413		\$68,413		\$69,781		\$71,177	\$71,177		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$507,784		\$541,550		\$571,920		\$599,195	\$629,657	\$30,462	5.08%
Municipal tax base/assiette fiscale		\$42,017,759		\$43,726,300		\$46,178,428		\$48,380,723	\$50,840,262	\$2,459,539	5.08%
Tax rate/taux de taxe		\$1.2085		\$1.2385		\$1.2385		\$1.2385	\$1.2385	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Riverside-Albert	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 320	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$144,003	\$144,003	\$153,255	\$153,255	\$156,251	\$156,251	\$162,826	\$172,843	\$10,017	6.15%
Unconditional grant/subvention inconditionnelle		\$40,684	\$40,684	\$44,510	\$44,510	\$45,401	\$45,401	\$46,309	\$46,309		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$51,784	\$51,784	\$58,351	\$58,351	\$58,159	\$58,159	\$60,023	\$63,074	\$3,051	5.08%
Sale of services/vente de services		\$23,750	\$24,267	\$25,461	\$27,832	\$29,205	\$29,365	\$31,205	\$32,205	\$1,000	3.20%
Other revenue own source/autres revenus propres sources		\$800	\$25	\$800	\$239	\$800	\$15,366	\$800	\$800		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$8,000								
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts							\$9,757				
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année											
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$261,021	\$268,763	\$282,377	\$294,187	\$289,816	\$314,299	\$301,163	\$315,231	\$14,068	4.67%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$61,812	\$64,519	\$64,425	\$66,343	\$66,982	\$71,140	\$66,401	\$73,685	\$7,284	10.97%
Protective services/services de protection											
.....Police		\$35,763	\$35,763	\$37,728	\$37,728	\$39,300	\$39,300	\$40,479	\$34,240	(\$6,239)	-15.41%
.....Fire operating/service d'incendie		\$41,700	\$35,871	\$42,500	\$45,726	\$43,000	\$43,933	\$51,456	\$42,206	(\$9,250)	-17.98%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$800	\$667	\$800		\$600	\$71	\$600	\$600		
.....Other/autre		\$1,500	\$1,014	\$1,800	\$1,255	\$1,600	\$1,903	\$1,800	\$1,800		
Transportation/transport		\$39,000	\$37,590	\$42,790	\$39,928	\$47,390	\$47,271	\$49,040	\$59,700	\$10,660	21.74%
Environment health/hygiène		\$30,500	\$33,716	\$30,635	\$30,378	\$30,785	\$27,461	\$31,198	\$31,236	\$36	0.12%
Public health/santé publique											
Enviroment development/urbanisme		\$11,700	\$20,056	\$17,373	\$12,837	\$16,832	\$12,029	\$17,157	\$16,787	(\$370)	-2.16%
Recreation & culture/loisirs & culture		\$27,000	\$29,156	\$27,000	\$29,176	\$27,000	\$28,361	\$29,176	\$30,537	\$1,361	4.66%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$7,039	\$7,480	\$7,314	\$6,911	\$7,869	\$8,086	\$12,615	\$23,000	\$10,385	82.32%
.....Transfers/transferts			\$7,000		\$4,734		\$27,706				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$4,407	\$4,407	\$10,412	\$10,412	\$8,478	\$8,478	\$1,241	\$1,440	\$199	16.04%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$261,021	\$277,241	\$282,377	\$285,428	\$289,816	\$315,739	\$301,163	\$315,231	\$14,068	4.67%
SURPLUS/DEFICIT											
Debt cost ratio		2.70%		2.50%		2.72%		4.19%	7.30%		74.19%
Net Budget/budget net		\$184,667		\$197,785		\$201,652		\$209,135	\$219,152	\$10,017	4.79%
Unconditional grant/subvention inconditionnelle		\$40,684		\$44,510		\$45,401		\$46,309	\$46,309		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$144,003		\$153,255		\$156,251		\$162,826	\$172,843	\$10,017	6.15%
Municipal tax base/assiette fiscale		\$11,524,500		\$12,001,800		\$12,229,250		\$12,721,550	\$13,210,850	\$489,300	3.85%
Tax rate/taux de taxe		\$1.2495		\$1.2770		\$1.2777		\$1.2799	\$1.3083	\$0.0284	2.22%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Riverside-Albert		2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 320	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$44,774	\$44,987	\$57,772	\$58,068	\$61,773	\$61,441	\$60,283		(\$1,490)	-2.41%
Sale of Sewerage services/Tarif du service d'égout		\$79,460	\$78,115	\$79,460	\$76,015	\$94,960	\$93,117	\$94,260		(\$700)	-0.74%
Other sales of service/Autres ventes de service			\$1,026		\$450		\$675				
Water Supply for Fire Protection/Approvisionnement en eau - incendies											
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources			\$2,545		\$3,224		\$1,232				
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel											
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$45,076	\$23,650	\$34,383	\$10,733	\$31,475	\$20,740			(\$31,475)	-100.00%
TOTAL		\$169,310	\$150,323	\$171,615	\$148,490	\$188,208	\$177,205	\$154,543		(\$33,665)	-17.89%
EXPENDITURE/DÉPENSES											
Water Supply/Approvisionnement en eau		\$40,299	\$26,474	\$51,985	\$40,214	\$53,265	\$40,607	\$37,284		(\$15,981)	-30.00%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$39,000	\$13,096	\$39,000	\$19,106	\$39,000	\$23,665	\$20,701		(\$18,299)	-46.92%
Water System Debt Charges/Service de la dette pour service d'eau		\$4,475	\$4,475	\$4,240	\$4,240	\$7,000		\$22,999		\$15,999	228.56%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$47,129	\$47,129	\$47,047	\$87,047	\$48,564	\$38,564	\$71,442		\$22,878	47.11%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$38,407	\$38,407	\$29,343		\$40,379	\$40,379			(\$40,379)	-100.00%
Deficit from a previous year/Déficit d'une année précédente								\$2,117		\$2,117	100.00%
Other Fiscal services/Autres services financiers											
TOTAL		\$169,310	\$129,581	\$171,615	\$150,607	\$188,208	\$143,415	\$154,543		(\$33,665)	-17.89%
SURPLUS/DEFICIT											
			\$20,742		(\$2,117)		\$33,790				
Water Rate:		\$152.00		\$197.00		\$210.00		\$210.00			
Sewer Rate:		\$400.00		\$400.00		\$400.00		\$400.00			
Combined Rate:		\$552.00		\$597.00		\$610.00		\$610.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Rivière-Verte	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 798	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$326,764	\$326,764	\$330,174	\$330,174	\$335,443	\$335,443	\$351,790	\$364,218	\$12,428	3.53%
Unconditional grant/subvention inconditionnelle		\$84,174	\$84,174	\$89,682	\$89,682	\$91,476	\$91,476	\$93,305	\$93,305		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$41,172	\$41,172	\$41,355	\$47,587	\$44,920	\$50,034	\$47,186	\$47,339	\$153	0.32%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$20,275	\$33,905	\$24,828	\$45,904	\$27,400	\$30,755	\$26,400	\$26,400		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI								\$9	\$92	\$83	922.22%
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$16,506	\$16,506	\$11,662	\$11,662	\$16,031	\$16,031	\$239	\$2,694	\$2,455	1027.20%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$488,891	\$502,521	\$497,701	\$525,009	\$515,270	\$523,739	\$518,929	\$534,048	\$15,119	2.91%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$122,216	\$119,685	\$122,529	\$122,821	\$135,850	\$126,360	\$133,523	\$130,175	(\$3,348)	-2.51%
Protective services/services de protection											
..... Police		\$77,896	\$77,896	\$82,176	\$82,176	\$85,600	\$85,600	\$82,194	\$85,390	\$3,196	3.89%
..... Fire operating/service d'incendie		\$44,662	\$31,562	\$47,162	\$36,501	\$48,863	\$46,444	\$51,050	\$49,550	(\$1,500)	-2.94%
..... Water cost/coût de l'eau		\$55,892	\$53,892	\$59,531	\$59,531	\$61,450	\$61,450	\$61,677	\$59,403	(\$2,274)	-3.69%
..... Emergency measures/mesures d'urgence											
..... Other/autre		\$2,000	\$854	\$1,800	\$100	\$1,800	\$1,468	\$1,900	\$2,800	\$700	36.84%
Transportation/transport		\$92,910	\$86,282	\$90,870	\$110,772	\$99,918	\$117,072	\$106,462	\$118,030	\$11,548	10.85%
Environment health/hygiène		\$22,435	\$24,160	\$22,050	\$22,346	\$25,200	\$19,143	\$24,650	\$21,650	(\$3,000)	-12.17%
Public health/santé publique											
Enviroment development/urbanisme		\$16,428	\$17,700	\$16,783	\$22,363	\$24,825	\$20,352	\$24,800	\$34,975	\$10,175	41.03%
Recreation & culture/loisirs & culture		\$16,640	\$14,271	\$16,640	\$16,934	\$17,175	\$16,518	\$17,575	\$17,715	\$140	0.80%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$37,814	\$37,642	\$38,160	\$38,158	\$14,520	\$14,518	\$15,078	\$14,580	(\$518)	-3.44%
..... Transfers/transferts			\$20,546		\$13,068		\$12,051				
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$69	\$69				
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$488,891	\$486,490	\$497,701	\$524,770	\$515,270	\$521,045	\$518,929	\$534,048	\$15,119	2.91%
SURPLUS/DEFICIT											
Debt cost ratio		7.73%		7.67%		2.82%		2.91%	2.73%		-6.17%
Net Budget/budget net		\$410,938		\$419,856		\$426,919		\$445,095	\$457,523	\$12,428	2.79%
Unconditional grant/subvention inconditionnelle		\$84,174		\$89,682		\$91,476		\$93,305	\$93,305		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$326,764		\$330,174		\$335,443		\$351,790	\$364,218	\$12,428	3.53%
Municipal tax base/assiette fiscale		\$27,230,400		\$27,514,534		\$27,953,835		\$29,315,855	\$30,351,500	\$1,035,645	3.53%
Tax rate/taux de taxe		\$1.2000		\$1.2000		\$1.2000		\$1.2000	\$1.2000	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Rivière-Verte		2006 BUDGET BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change % Changement
POPULATION: 798	Group: F Status: Village/village										
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$99,779		\$107,537		\$113,864		\$120,676		\$6,812	5.98%
Sale of Sewerage services/Tarif du service d'égout		\$34,227	\$134,148	\$34,227		\$33,897		\$33,590		(\$307)	-0.91%
Other sales of service/Autre ventes de service					\$142,754		\$147,129				
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$59,531	\$59,531	\$61,450	\$61,450	\$61,677	\$61,677	\$59,403		(\$2,274)	-3.69%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources		\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel			\$60,000		\$20,000						
Other transfers/Autres transferts							\$9,723				
Surplus from previous year/Excédents d'année précédente		\$10,068	\$10,068	\$52,440	\$52,440			\$20,644		\$20,644	100.00%
TOTAL		\$209,805	\$269,947	\$261,854	\$262,844	\$215,638	\$224,729	\$240,513		\$24,875	11.54%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$77,710	\$155,333	\$91,570	\$111,019	\$85,855	\$94,078	\$86,160		\$305	0.36%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$66,280	\$53,334	\$101,100	\$45,423	\$52,875	\$58,376	\$78,035		\$25,160	47.58%
Water System Debt Charges/Service de la dette pour service d'eau		\$10,078	\$12,895	\$18,790	\$28,179	\$28,934	\$38,298	\$35,035		\$6,101	21.09%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$11,837	\$11,684	\$11,494	\$11,331	\$11,661	\$11,480	\$11,783		\$122	1.05%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$38,000	\$36,292	\$33,000	\$59,902	\$23,000	\$24,580	\$23,000			
Deficit from a previous year/Déficit d'une année précédente						\$6,813	\$6,813			(\$6,813)	-100.00%
Other Fiscal services/Autres services financiers		\$5,900	\$7,222	\$5,900	\$6,346	\$6,500	\$6,500	\$6,500			
TOTAL		\$209,805	\$276,760	\$261,854	\$262,200	\$215,638	\$238,678	\$240,513		\$24,875	11.54%
SURPLUS/DEFICIT			(\$6,813)		\$20,644		(\$13,949)				
Water Rate:		\$260.00		\$280.00		\$300.00		\$320.00		\$20.00	6.67%
Sewer Rate:		\$90.00		\$90.00		\$90.00		\$90.00			
Combined Rate:		\$350.00		\$370.00		\$390.00		\$410.00		\$20.00	5.13%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Rogersville	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 1,165	Group E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$592,166	\$592,166	\$563,914	\$563,914	\$603,025	\$603,025	\$631,091	\$674,452	\$43,361	6.87%
Unconditional grant/subvention inconditionnelle		\$157,673	\$157,673	\$179,799	\$179,799	\$183,395	\$183,395	\$187,063	\$187,063		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$110,824	\$111,418	\$128,759	\$120,875	\$117,186	\$108,493	\$104,692	\$59,309	(\$45,383)	-43.35%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$49,196	\$67,360	\$50,326	\$86,978	\$57,010	\$109,925	\$93,862	\$73,182	\$9,300	14.58%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$1				\$1				
PILT adjustment/ajustement PTLI		\$308	\$308	\$246	\$246	\$64	\$64	\$964		(\$964)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année									\$15,103	\$15,103	100.00%
Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$910,167	\$928,926	\$923,044	\$951,812	\$960,700	\$1,004,923	\$987,692	\$1,009,109	\$21,417	2.17%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$206,225	\$220,102	\$231,286	\$218,634	\$253,726	\$261,530	\$232,623	\$236,727	\$4,104	1.76%
Protective services/services de protection											
Police		\$189,810	\$187,064	\$135,800	\$162,844	\$135,800	\$155,410	\$162,620	\$164,900	\$2,280	1.40%
Fire-operating/service d'incendie		\$89,520	\$87,078	\$90,382	\$118,888	\$93,678	\$84,505	\$90,004	\$88,360	(\$1,644)	-1.83%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence											
Other/autre		\$4,400	\$3,960	\$4,400	\$3,946	\$4,400	\$3,980	\$5,000	\$5,000		
Transportation/transport		\$196,950	\$214,297	\$218,640	\$217,572	\$215,300	\$234,240	\$233,708	\$271,288	\$37,580	16.08%
Environment health/hygiène		\$58,000	\$57,382	\$61,500	\$61,456	\$62,000	\$60,731	\$63,000	\$64,500	\$1,500	2.38%
Public health/santé publique											
Environment development/urbanisme		\$32,500	\$54,260	\$41,350	\$63,914	\$47,650	\$62,683	\$49,708	\$58,723	\$9,015	18.14%
Recreation & culture/loisirs & culture		\$46,014	\$47,971	\$52,225	\$54,067	\$58,023	\$53,894	\$60,222	\$69,600	\$9,378	15.57%
Fiscal services/services financiers											
Debt cost/coût de la dette		\$54,214	\$47,778	\$60,150	\$70,465	\$58,500	\$41,224	\$43,523	\$49,682	\$6,359	14.61%
Transfers/transferts			\$8,103								
Other Fiscal Services (PILT)/autres Services financiers (PTLI)									\$129	\$129	100.00%
Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$32,534	\$32,534	\$7,311	\$7,310	\$31,623	\$31,623	\$47,284		(\$47,284)	-100.00%
Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$910,167	\$960,549	\$923,044	\$999,096	\$960,700	\$989,820	\$987,692	\$1,009,109	\$21,417	2.17%
SURPLUS/DEFICIT											
Debt cost ratio		5.96%		8.68%		6.09%		4.41%	4.94%		12.18%
Net Budget/budget net		\$749,839		\$743,713		\$766,420		\$816,154	\$861,515	\$43,361	5.30%
Unconditional grant/subvention inconditionnelle		\$157,673		\$179,799		\$183,395		\$187,063	\$187,063		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$592,166		\$563,914		\$603,025		\$631,091	\$674,452	\$43,361	6.87%
Municipal tax base/assiette fiscale		\$39,097,447		\$39,574,271		\$41,171,839		\$43,079,425	\$46,040,827	\$2,961,402	6.87%
Tax rate/taux de taxe		\$1.5146		\$1.4250		\$1.4647		\$1.4649	\$1.4649	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint-Antoine	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,546	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$889,485	\$889,485	\$747,306	\$747,306	\$802,336	\$802,336	\$880,044	\$957,466	\$77,422	8.80%
Unconditional grant/subvention inconditionnelle		\$126,506	\$126,506	\$139,666	\$139,666	\$142,459	\$142,459	\$145,308	\$145,308		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$107,110	\$110,811	\$107,892	\$112,798	\$120,400	\$126,792	\$138,221	\$131,188	(\$7,033)	-5.09%
Sale of services/vente de services		\$1,000		\$1,000	\$700	\$1,000		\$1,000	\$1,000		
Other revenue own source/autres revenus propres sources		\$6,167	\$12,235	\$5,100	\$17,222	\$5,100	\$19,194	\$5,100	\$4,100	(\$1,000)	-19.61%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$7,459		\$13,648		\$21,867				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$27,230	\$4,000	\$24,595	\$14,694	\$24,595					
..... PILT adjustment/ajustement PTLI								\$147	\$122	(\$25)	-17.01%
..... Surplus 2nd previous year/surplus d'avant-dernière année				\$21,504	\$21,504	\$33,986	\$33,985		\$34,865	\$34,865	100.00%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$957,496	\$950,496	\$1,047,063	\$1,067,538	\$1,129,876	\$1,146,833	\$1,189,820	\$1,274,049	\$104,229	8.91%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$148,293	\$123,483	\$169,920	\$169,227	\$181,813	\$162,874	\$177,597	\$198,530	\$20,933	11.79%
Protective services/services de protection											
..... Police		\$135,772	\$133,952	\$141,312	\$141,312	\$147,200	\$147,200	\$159,238	\$183,282	\$24,044	2.54%
..... Fire operating/service d'incendie		\$83,150	\$69,617	\$91,850	\$90,068	\$101,850	\$94,283	\$101,850	\$105,650	\$4,000	3.94%
..... Water cost/coût de l'eau									\$5,000	\$5,000	100.00%
..... Emergency measures/medures d'urgence											
..... Other/autre		\$7,475	\$6,075	\$6,965	\$5,634	\$6,965	\$5,998	\$9,175	\$9,437	\$262	2.88%
Transportation/transport		\$274,849	\$229,589	\$329,086	\$302,529	\$372,264	\$370,321	\$398,258	\$425,100	\$26,844	6.74%
Environment health/hygiène		\$90,600	\$87,923	\$93,600	\$91,752	\$92,100	\$87,401	\$103,600	\$112,100	\$8,500	8.20%
Public health/santé publique											
Enviroment development/urbanisme		\$33,661	\$22,152	\$36,125	\$23,351	\$37,849	\$47,084	\$39,044	\$81,469	\$42,425	108.68%
Recreation & culture/loisirs & culture		\$99,212	\$84,997	\$92,205	\$79,703	\$95,606	\$82,101	\$101,337	\$113,619	\$12,282	12.12%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$66,747	\$67,161	\$64,651	\$64,147	\$64,429	\$64,843	\$71,874	\$59,862	(\$12,012)	-16.71%
..... Transfers/transferts		\$8,750	\$82,572	\$21,549	\$107,864	\$29,983	\$49,663				
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$37					
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$8,989	\$8,989					\$8,049		(\$8,049)	-100.00%
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$957,496	\$916,510	\$1,047,063	\$1,075,587	\$1,129,876	\$1,111,768	\$1,189,820	\$1,274,049	\$104,229	8.91%
SURPLUS/DEFICIT											
Debt cost ratio		6.97%		6.17%		5.70%		6.14%	4.70%		-23.53%
Net Budget/budget net		\$815,991		\$886,972		\$944,795		\$1,025,352	\$1,102,774	\$77,422	7.55%
Unconditional grant/subvention inconditionnelle		\$126,506		\$139,666		\$142,459		\$145,308	\$145,308		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$889,485		\$747,306		\$802,336		\$880,044	\$957,466	\$77,422	8.80%
Municipal tax base/assiette fiscale		\$56,653,230		\$61,410,540		\$65,946,926		\$72,778,105	\$79,178,550	\$6,400,445	8.79%
Tax rate/taux de taxe		\$1.2170		\$1.2169		\$1.2166		\$1.2092	\$1.2092	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Saint-Antoine		2006	2006	2007	2007	2008	2008	2009	2009	Increase	%
POPULATION: 1,546 Group: E Status: Village/village		BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	[decrease]	Change
		BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$169,513	\$200,106	\$221,825	\$225,419	\$225,375	\$226,693	\$231,925		\$6,550	2.91%
Sale of Sewerage services/Tarif du service d'égout		\$103,920	\$103,708	\$105,685	\$106,310	\$120,605	\$118,166	\$132,718		\$12,113	10.04%
Other sales of service/Autre ventes de service		\$3,000	\$8,880	\$3,000	\$3,710		\$80				
Water Supply for Fire Protection/Approvisionnement en eau - incendies								\$5,000		\$5,000	100.00%
Frontage Fees/Frais de façade						\$5,000		\$5,000			
Other revenue from own sources/autres revenus - propre sources		\$600	\$3,911	\$600	\$4,257	\$600	\$3,604	\$600			
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel			\$12,000								
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$19,560	\$19,560	\$19,296	\$19,295	\$4,484	\$4,484			(\$4,484)	-100.00%
TOTAL		\$296,593	\$348,165	\$350,406	\$358,991	\$356,064	\$355,027	\$375,243		\$19,179	5.39%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$72,406	\$72,046	\$88,531	\$79,051	\$89,351	\$81,258	\$90,072		\$721	0.81%
Sewerage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$52,690	\$55,273	\$57,071	\$54,001	\$62,419	\$83,551	\$79,367		\$16,948	27.15%
Water System Debt Charges/Service de la dette pour service d'eau		\$129,022	\$128,877	\$129,943	\$151,901	\$185,396	\$184,879	\$186,060		\$664	0.36%
Sewer System Debt Charges/Service de la dette pour service d'égout		\$29,098	\$28,953	\$29,613	\$29,445						
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$13,377	\$58,530	\$45,248	\$40,000	\$18,998	\$10,000	\$16,602		(\$2,296)	-12.15%
Deficit from a previous year/Déficit d'une année précédente								\$3,142		\$3,142	100.00%
Other Fiscal services/Autres services financiers					\$7,735						
TOTAL		\$296,593	\$343,681	\$350,406	\$362,133	\$356,064	\$359,688	\$375,243		\$19,179	5.39%
SURPLUS/DEFICIT			\$4,484		(\$3,142)		(\$4,861)				
Water Rate:		\$256.00		\$256.00		\$254.00		\$268.00		\$14.00	5.51%
Sewer Rate:		\$135.00		\$135.00		\$139.00		\$149.00		\$10.00	7.19%
Combined Rate:		\$391.00		\$391.00		\$393.00		\$417.00		\$24.00	6.11%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint-François-de-Madawaska	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 585	Group: F	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
	Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										[diminution]	Changement
REVENUES/REVENUS											
Warrant/mandat		\$426,043	\$426,043	\$441,212	\$441,212	\$459,513	\$459,513	\$472,671	\$513,340	\$40,669	8.60%
Unconditional grant/subvention inconditionnelle		\$54,447	\$54,447	\$54,447	\$54,447	\$55,536	\$55,536	\$56,647	\$56,647		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$108,018	\$108,017	\$108,100	\$108,100	\$121,100	\$121,100	\$129,310	\$142,650	\$13,340	10.32%
Sale of services/vente de services		\$52,000	\$41,671	\$45,000	\$48,779	\$57,400	\$34,828	\$44,900	\$50,300	\$5,400	12.03%
Other revenue own source/autres revenus propres sources		\$19,125	\$77,838	\$20,365	\$67,574	\$24,120	\$40,928	\$25,144	\$25,886	\$744	2.96%
Other unconditional transfers/autres transf. inconditionnels									\$21,000	\$21,000	100.00%
Cond. transfers other sources/transf. cond. autres sources		\$289,300	\$365,230	\$312,000	\$394,881	\$325,000	\$389,227				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
...PILT adjustment/ajustement PTLI						\$49	\$49	\$679	\$101	(\$578)	-85.13%
...Surplus 2nd previous year/surplus d'avant-dernière année		\$9,358	\$9,358	\$12,423	\$12,423			\$2,252		(\$2,252)	-100.00%
...Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$958,291	\$1,082,604	\$993,547	\$1,127,416	\$1,042,718	\$1,101,181	\$731,603	\$809,926	\$78,323	10.71%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$132,241	\$112,204	\$147,810	\$126,825	\$136,181	\$147,586	\$132,038	\$135,085	\$3,047	2.31%
Protective services/services de protection											
...Police		\$52,052	\$52,052	\$54,912	\$54,912	\$57,200	\$57,200	\$80,255	\$82,595	\$2,340	3.88%
...Fire operating/service d'incendie		\$51,588	\$86,911	\$55,526	\$105,819	\$65,801	\$74,631	\$68,894	\$71,614	\$2,920	4.25%
...Water cost/coût de l'eau		\$60,000	\$40,000	\$55,000	\$55,000	\$55,000	\$55,000	\$50,000	\$60,000	\$10,000	20.00%
...Emergency measures/medures d'urgence		\$289,300	\$336,567	\$304,000	\$309,258	\$304,000	\$345,099		\$1,000	\$1,000	100.00%
...Other/autre		\$200	\$83	\$250	\$80	\$150	\$221	\$150	\$150		
Transportation/transport		\$111,307	\$119,309	\$113,618	\$108,503	\$105,124	\$94,996	\$81,132	\$80,274	(\$858)	-1.06%
Environment health/hygiène		\$30,000	\$32,542	\$30,000	\$29,032	\$30,155	\$28,888	\$29,600	\$30,600	\$1,000	3.38%
Public health/santé publique											
Enviroment development/urbanisme		\$30,220	\$37,633	\$29,030	\$53,961	\$33,632	\$63,432	\$35,600	\$35,154	(\$446)	-1.25%
Recreation & culture/loisirs & culture		\$169,444	\$239,966	\$170,878	\$237,445	\$208,644	\$199,391	\$212,934	\$213,479	\$545	0.26%
Fiscal services/services financiers											
...Debt cost/coût de la dette		\$21,906	\$38,070	\$22,480	\$34,286	\$19,065	\$44,108	\$49,200	\$71,643	\$22,443	45.62%
...Transfers/transferts		\$10,000		\$10,000	\$10,000	\$15,000	\$24,195	\$12,000	\$2,000	(\$10,000)	-83.33%
...Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$33	\$33	\$43	\$43						
...Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$12,766	\$12,766		\$46,332	\$46,332	100.00%
...Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$958,291	\$1,095,370	\$993,547	\$1,125,164	\$1,042,718	\$1,147,513	\$731,603	\$809,926	\$78,323	10.71%
SURPLUS/DEFICIT											
Debt cost ratio		2.29%		2.26%		1.83%		6.72%	8.85%		31.53%
Net Budget/budget net		\$480,490		\$495,659		\$515,049		\$529,318	\$569,987	\$40,669	7.68%
Unconditional grant/subvention inconditionnelle		\$54,447		\$54,447		\$55,536		\$56,647	\$56,647		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$426,043		\$441,212		\$459,513		\$472,671	\$513,340	\$40,669	8.60%
Municipal tax base/assiette fiscale		\$33,983,426		\$34,686,020		\$35,543,589		\$36,259,178	\$37,310,024	\$1,050,846	2.90%
Tax rate/taux de taxe		\$1.2537		\$1.2720		\$1.2926		\$1.3036	\$1.3759	\$0.0723	5.55%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Saint-François-de-Madawaska	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase (decrease)	% Change
POPULATION: 585 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$114,523	\$171,249	\$113,392	\$170,331	\$112,509		\$122,818		\$10,309	9.16%
Sale of Sewerage services/Tarif du service d'égout	\$57,263		\$56,696		\$56,256		\$61,408		\$5,152	9.16%
Other sales of service/Autres ventes de service	\$500	\$580	\$500	\$8,799	\$500	\$175,119	\$500			
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$55,000	\$55,000	\$55,000	\$55,000	\$50,000	\$65,000	\$60,000		\$10,000	20.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$1,522		\$2,652		\$11,350				
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts							\$2,000		\$2,000	100.00%
Surplus from previous year/Excédents d'année précédente	\$2,192	\$2,192			\$10,450	\$10,450			(\$10,450)	-100.00%
TOTAL	\$229,478	\$230,543	\$225,588	\$236,782	\$229,715	\$261,919	\$246,726		\$17,011	7.41%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$90,525	\$113,196	\$95,234	\$133,868	\$97,963	\$164,123	\$107,147		\$9,184	9.37%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$35,347	\$5,586	\$21,500	\$13,510	\$13,700	\$13,475	\$19,300		\$5,600	40.88%
Water System Debt Charges/Service de la dette pour service d'eau	\$72,606	\$68,194	\$68,003	\$63,809	\$78,052	\$77,579	\$66,298		(\$11,754)	-15.06%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$4,000		\$4,000			\$499				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$22,000	\$27,000	\$23,000	\$17,920	\$35,000	\$6,501	\$40,902		\$5,902	16.86%
Deficit from a previous year/Déficit d'une année précédente			\$8,651	\$8,651			\$8,079		\$8,079	100.00%
Other Fiscal services/Autres services financiers	\$5,000	\$6,117	\$5,000	\$6,903	\$5,000	\$5,515	\$5,000			
TOTAL	\$229,478	\$220,093	\$225,588	\$244,861	\$229,715	\$267,692	\$246,726		\$17,011	7.41%
SURPLUS/DEFICIT		\$10,450		(\$8,079)		(\$5,773)				
Water Rate:	\$300.00		\$300.00		\$300.00		\$330.00		\$30.00	10.00%
Sewer Rate:	\$150.00		\$150.00		\$150.00		\$165.00		\$15.00	10.00%
Combined Rate:	\$450.00		\$450.00		\$450.00		\$495.00		\$45.00	10.00%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint-Hilaire	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 231	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$211,773	\$211,773	\$217,150	\$217,150	\$222,300	\$222,300	\$228,789	\$237,527	\$8,738	3.82%
Unconditional grant/subvention inconditionnelle		\$14,081	\$14,081	\$14,081	\$14,081	\$14,363	\$14,363	\$14,650	\$14,650		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements											
Sale of services/vente de services		\$5,000	\$1,868	\$3,000	\$6,481	\$3,000		\$1,000	\$1,000		
Other revenue own source/autres revenus propres sources		\$9,100	\$10,892	\$9,500	\$10,038	\$18,000	\$16,478	\$10,500	\$18,700	\$8,200	78.10%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources					\$22,288		\$20,309				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$5,702	\$5,702	\$18,909	\$18,909			\$21,782	\$2,921	(\$18,861)	-86.56%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$245,656	\$244,316	\$262,640	\$268,947	\$257,663	\$273,450	\$276,721	\$274,798	(\$1,923)	-0.69%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$77,968	\$84,154	\$82,047	\$91,710	\$85,108	\$97,880	\$93,145	\$96,217	\$3,072	3.30%
Protective services/services de protection											
.....Police		\$21,567	\$21,567	\$22,752	\$22,752	\$23,700	\$23,700	\$23,793	\$24,717	\$924	3.88%
.....Fire-operating/service d'incendie		\$3,700	\$3,698	\$4,000	\$4,012	\$4,000	\$4,001	\$4,000	\$4,505	\$505	12.63%
.....Water cost/coût de l'eau		\$14,225	\$14,225	\$15,000	\$15,000	\$15,000	\$15,000	\$16,000	\$14,000	(\$2,000)	-12.50%
.....Emergency measures/medures d'urgence											
.....Other/autre											
Transportation/transport		\$86,785	\$85,346	\$91,874	\$81,093	\$89,458	\$86,404	\$101,250	\$97,250	(\$4,000)	-3.95%
Environment health/hygiène		\$10,506	\$11,825	\$11,800	\$14,103	\$12,693	\$12,078	\$12,693	\$10,814	(\$1,879)	-14.80%
Public health/santé publique											
Enviroment development/urbanisme		\$10,805	\$9,767	\$15,367	\$14,481	\$15,318	\$14,734	\$15,840	\$17,295	\$1,455	9.19%
Recreation & culture/loisirs & culture		\$10,000	\$6,418	\$10,000	\$4,048	\$10,000	\$4,972	\$10,000	\$10,000		
Fiscal services/services financiers											
.....Debt cost/coût de la dette			\$60		\$291		\$60				
.....Transfers/transferts		\$10,000	\$29,642	\$10,000	\$39,675		\$11,123				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)							\$18,391				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$2,386	\$2,386				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$245,656	\$246,702	\$262,640	\$267,165	\$257,663	\$270,529	\$276,721	\$274,798	(\$1,923)	-0.69%
SURPLUS/DEFICIT											
Debt cost ratio		0.00%	(\$2,386)	0.00%	\$21,782	0.00%	\$2,921	0.00%	0.00%		
Net Budget/budget net		\$225,854		\$231,231		\$236,863		\$243,439	\$252,177	\$8,738	3.59%
Unconditional grant/subvention inconditionnelle		\$14,081		\$14,081		\$14,363		\$14,650	\$14,650		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$211,773		\$217,150		\$222,300		\$228,789	\$237,527	\$8,738	3.82%
Municipal tax base/assiette fiscale		\$19,446,250		\$19,939,400		\$20,412,150		\$21,007,300	\$21,810,250	\$802,950	3.82%
Tax rate/taux de taxe		\$1.0890		\$1.0890		\$1.0891		\$1.0891	\$1.0891	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Saint-Hilaire		2006 BUDGET	2006 AUDIT VERIFIC.	2007 BUDGET	2007 AUDIT VERIFIC.	2008 BUDGET	2008 AUDIT VERIFIC.	2009 BUDGET	2009 AUDIT VERIFIC.	Increase [decrease] augmentation [diminution]	% Change %
POPULATION: 231	Group: F Status: Village/village										Changement
REVENUES/REVENUS											
Sale of Water/Vente d'eau		\$34,789	\$34,521	\$34,789	\$33,615	\$34,098	\$32,679	\$35,019		\$921	2.70%
Sale of Sewerage services/Tarif du service d'égout		\$23,195	\$22,758	\$23,195	\$22,154	\$22,734	\$21,529	\$23,349		\$815	2.71%
Other sales of service/Autre ventes de service											
Water Supply for Fire Protection/Approvisionnement en eau - incendies		\$15,000	\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$14,000		(\$2,000)	-12.50%
Frontage Fees/Frais de façade											
Other revenue from own sources/autres revenus - propre sources											
Unconditional transfers/Transferts inconditionnel											
Conditional transfers/Transferts conditionnel			\$3,000								
Other transfers/Autres transferts											
Surplus from previous year/Excédents d'année précédente		\$1,603	\$1,603	\$1,755	\$1,755	\$1,951	\$1,951	\$3,947		\$1,996	102.31%
TOTAL		\$74,587	\$76,882	\$74,739	\$72,524	\$74,783	\$72,159	\$76,315		\$1,532	2.05%
EXPENDITURE/DEPENSES											
Water Supply/Approvisionnement en eau		\$52,310	\$45,474	\$52,462	\$48,715	\$52,506	\$45,631	\$52,506			
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout		\$12,277	\$10,392	\$12,277	\$5,125	\$12,277	\$14,464	\$13,809		\$1,532	12.48%
Water System Debt Charges/Service de la dette pour service d'eau			\$60								
Sewer System Debt Charges/Service de la dette pour service d'égout					\$3,815		\$3,815				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve		\$10,000	\$18,103	\$10,000	\$10,000						
Deficit from a previous year/Déficit d'une année précédente											
Other Fiscal services/Autres services financiers			\$902		\$922		\$1,167				
TOTAL		\$74,587	\$74,931	\$74,739	\$68,577	\$74,783	\$65,078	\$76,315		\$1,532	2.05%
SURPLUS/DEFICIT			\$1,951		\$3,947		\$7,081				
Water Rate:		\$230.00		\$230.00		\$230.00		\$230.00			
Sewer Rate:		\$154.00		\$154.00		\$154.00		\$154.00			
Combined Rate:		\$384.00		\$384.00		\$384.00		\$384.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint-Isidore	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 796	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$322,640	\$322,640	\$338,501	\$338,501	\$364,465	\$364,465	\$398,705	\$424,468	\$25,763	6.46%
Unconditional grant/subvention inconditionnelle		\$82,012	\$82,012	\$89,560	\$89,560	\$91,351	\$91,351	\$93,178	\$93,178		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$244,844	\$244,772	\$262,655	\$262,234	\$280,780	\$261,933	\$258,472	\$265,207	\$6,735	2.61%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$42,169	\$35,015	\$5,414	\$38,102	\$5,840	\$17,129	\$2,500	\$1,399	(\$1,101)	-44.04%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$47,421		\$25,377		\$55,779				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$4,844								
... PILT adjustment/ajustement PTLI				\$228	\$228			\$1,317		(\$1,317)	-100.00%
... Surplus 2nd previous year/surplus d'avant-dernière année						\$422	\$422	\$1,127	\$4,208	\$3,081	273.38%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$691,665	\$736,704	\$696,356	\$754,500	\$722,658	\$791,079	\$755,299	\$788,460	\$33,161	4.39%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$168,911	\$173,098	\$174,864	\$183,191	\$187,147	\$179,778	\$200,037	\$211,983	\$11,946	5.97%
Protective services/services de protection											
... Police		\$79,807	\$79,807	\$84,192	\$84,192	\$87,700	\$87,700	\$81,988	\$85,172	\$3,184	3.88%
... Fire operating/service d'incendie		\$55,875	\$62,416	\$64,289	\$63,026	\$63,089	\$63,470	\$67,275	\$68,225	\$950	1.41%
... Water cost/coût de l'eau											
... Emergency measures/mesures d'urgence											
... Other/autre		\$1,200	\$1,279	\$1,200	\$1,371	\$1,200	\$1,215	\$1,200	\$2,000	\$800	66.67%
Transportation/transport		\$194,779	\$212,388	\$213,576	\$203,248	\$213,574	\$213,398	\$223,816	\$227,816	\$4,000	1.79%
Environment health/hygiène		\$36,200	\$36,296	\$39,200	\$36,332	\$39,800	\$38,832	\$41,509	\$43,509	\$2,000	4.82%
Public health/santé publique											
Environment development/urbanisme		\$9,351	\$7,507	\$8,788	\$8,388	\$8,755	\$8,468	\$11,824	\$8,701	(\$2,923)	-25.15%
Recreation & culture/loisirs & culture		\$50,800	\$68,472	\$18,300	\$32,490	\$20,300	\$18,696	\$21,850	\$23,160	\$1,310	6.00%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$91,421	\$57,259	\$67,148	\$66,425	\$66,875	\$66,185	\$57,000	\$67,345	\$10,345	18.15%
... Transfers/transferts		\$2,000		\$4,000	\$25,935	\$4,000	\$108,911	\$49,000	\$50,000	\$1,000	2.04%
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$36,439			\$218	\$218		\$549	\$549	100.00%
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$1,321	\$1,321	\$801	\$801						
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services				\$20,000	\$47,998	\$30,000					
TOTAL		\$691,665	\$736,282	\$696,356	\$753,373	\$722,658	\$786,871	\$755,299	\$788,460	\$33,161	4.39%
SURPLUS/DEFICIT											
Debt cost ratio		13.22%		9.64%		9.25%		7.55%	8.54%		13.18%
Net Budget/budget net		\$404,652		\$428,061		\$455,816		\$491,883	\$517,646	\$25,763	5.24%
Unconditional grant/subvention inconditionnelle		\$82,012		\$89,560		\$91,351		\$93,178	\$93,178		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$322,640		\$338,501		\$364,465		\$398,705	\$424,468	\$25,763	6.46%
Municipal tax base/assiette fiscale		\$26,005,103		\$27,282,738		\$29,375,805		\$32,135,554	\$34,211,958	\$2,076,404	6.46%
Tax rate/taux de taxe		\$1.2407		\$1.2407		\$1.2407		\$1.2407	\$1.2407	\$0.0000	



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

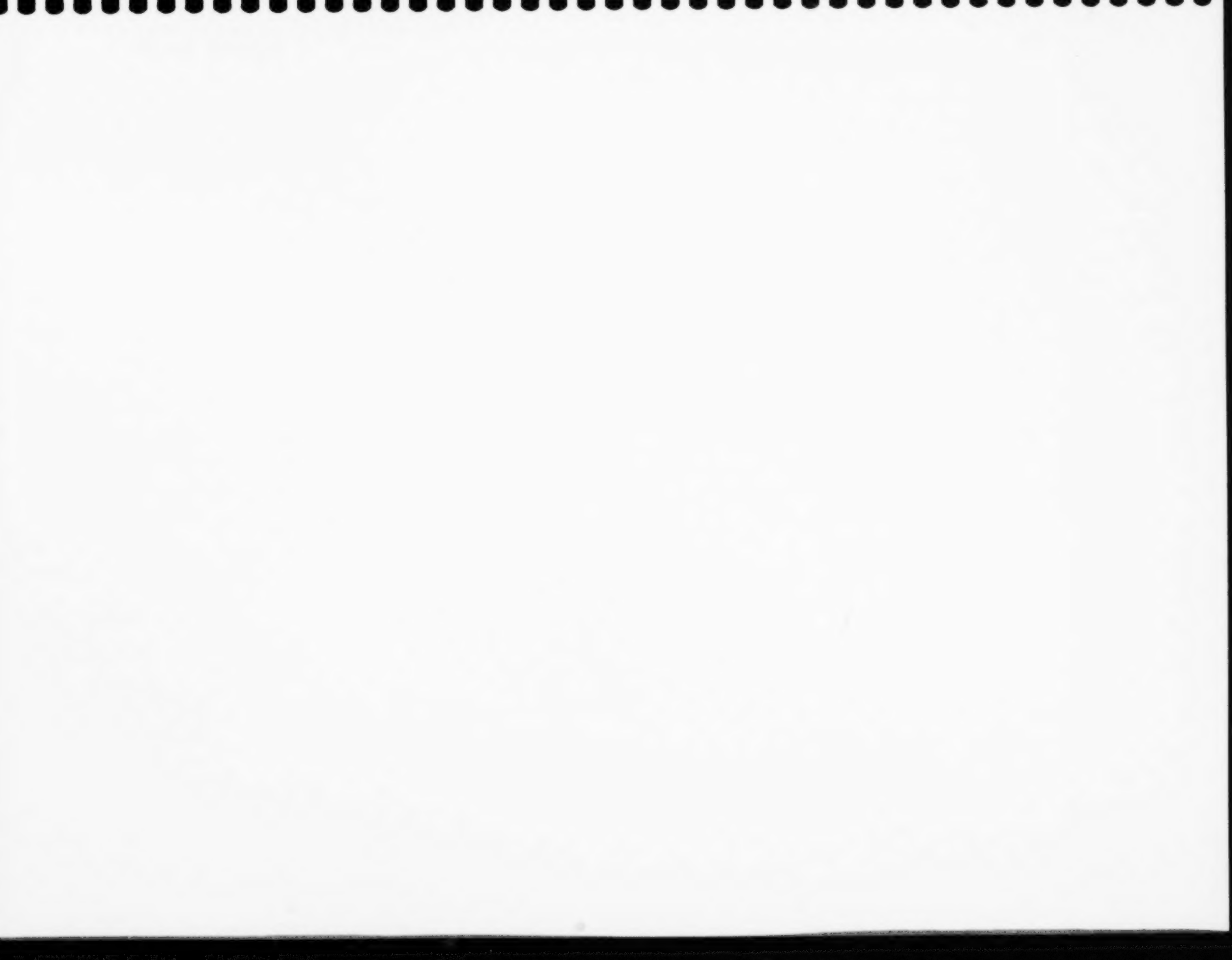
Municipality/municipalité:	Saint-Louis de Kent	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 960	Group: E	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
	Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										[diminution]	Changement
REVENUES/REVENUS											
Warrant/mandat		\$513,265	\$513,265	\$523,514	\$523,514	\$542,775	\$542,775	\$560,437	\$614,252	\$53,815	9.60%
Unconditional grant/subvention inconditionnelle		\$129,410	\$129,410	\$141,099	\$141,099	\$143,921	\$143,921	\$146,800	\$146,800		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$67,763	\$67,763	\$69,287	\$69,287	\$71,610	\$71,605	\$80,118	\$64,708	(\$15,410)	-19.23%
Sale of services/vente de services		\$116,714	\$110,666	\$147,497	\$253,454	\$295,340	\$265,561	\$353,677	\$333,600	(\$20,077)	-5.68%
Other revenue own source/autres revenus propres sources		\$15,330	\$20,194	\$5,130	\$39,521	\$8,450	\$25,851	\$5,140	\$5,040	(\$100)	-1.95%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$31,944	\$31,944	\$31,922	\$30,000	\$47,684	\$31,850	\$32,180	\$32,093	(\$87)	-0.27%
.....PILT adjustment/ajustement PTLI								\$1,008	\$75	(\$933)	-92.56%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$1,670	\$1,667	\$1,678	\$1,676			\$1,545	\$2,760	\$1,215	78.64%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$876,096	\$874,909	\$920,127	\$1,056,551	\$1,109,780	\$1,101,563	\$1,180,905	\$1,199,328	\$18,423	1.56%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$183,491	\$172,310	\$187,926	\$185,301	\$192,649	\$193,406	\$193,564	\$201,380	\$7,816	4.04%
Protective services/services de protection											
.....Police		\$90,181	\$90,181	\$95,136	\$95,136	\$99,100	\$99,100	\$98,880	\$102,720	\$3,840	3.88%
.....Fire-operating/service d'incendie		\$74,317	\$72,484	\$76,387	\$84,085	\$89,586	\$77,755	\$81,775	\$81,776	\$1	
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence											
.....Other/autre		\$500		\$500		\$500	\$137	\$1,000	\$2,000	\$1,000	100.00%
Transportation/transport		\$170,103	\$182,387	\$159,407	\$135,622	\$175,320	\$156,637	\$164,982	\$184,503	\$19,521	11.83%
Environment health/hygiène		\$85,200	\$59,162	\$85,700	\$61,622	\$67,500	\$56,823	\$65,528	\$65,500	(\$28)	-0.04%
Public health/santé publique											
Enviroment development/urbanisme		\$24,029	\$16,810	\$24,444	\$37,589	\$24,957	\$32,043	\$32,239	\$39,580	\$7,341	22.77%
Recreation & culture/loisirs & culture		\$184,930	\$192,536	\$230,794	\$392,219	\$372,524	\$385,749	\$435,729	\$433,794	(\$1,935)	-0.44%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$79,928	\$89,730	\$70,000	\$61,819	\$81,720	\$82,700	\$83,800	\$82,577	(\$1,223)	-1.46%
.....Transfers/transferts				\$5,871				\$18,022		(\$18,022)	-100.00%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$64	\$64	\$87	\$87	\$1,515	\$1,515				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)						\$755	\$755				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services		\$3,353		\$3,875	\$3,526	\$3,654	\$12,183	\$5,386	\$5,498	\$112	2.08%
TOTAL		\$876,096	\$875,664	\$920,127	\$1,057,006	\$1,109,780	\$1,096,803	\$1,160,905	\$1,199,328	\$18,423	1.56%
SURPLUS/DEFICIT											
Debt cost ratio		9.12%		7.61%		7.36%		7.10%	6.89%		-2.97%
Net Budget/budget net		\$642,675		\$664,613		\$688,696		\$707,237	\$761,052	\$53,815	7.61%
Unconditional grant/subvention inconditionnelle		\$129,410		\$141,099		\$143,921		\$146,800	\$146,800		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$513,265		\$523,514		\$542,775		\$560,437	\$614,252	\$53,815	9.60%
Municipal tax base/assiette fiscale		\$37,042,795		\$37,782,471		\$39,172,604		\$40,447,245	\$44,331,096	\$3,883,851	9.60%
Tax rate/taux de taxe		\$1.3856		\$1.3856		\$1.3856		\$1.3856	\$1.3856	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Saint-Louis de Kent	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 960 Group: E Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$26,530	\$26,676	\$27,236	\$29,126	\$28,820	\$30,346	\$30,851		\$2,031	7.05%
Sale of Sewerage services/Tarif du service d'égout	\$115,514	\$113,168	\$114,608	\$113,367	\$119,937	\$118,728	\$126,333		\$6,396	5.33%
Other sales of service/Autre ventes de service										
Water Supply for Fire Protection/Approvisionnement en eau - incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources		\$430		\$650		\$490				
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$586	\$586	\$15,691	\$15,692						
TOTAL	\$142,630	\$142,860	\$157,535	\$158,835	\$148,757	\$149,564	\$157,184		\$8,427	5.66%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$20,980	\$30,430	\$16,808	\$17,469	\$17,200	\$15,319	\$17,600		\$400	2.33%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$49,392	\$79,479	\$65,494	\$62,968	\$56,993	\$67,291	\$61,409		\$4,416	7.75%
Water System Debt Charges/Service de la dette pour service d'eau	\$10,921		\$11,480		\$8,480		\$7,654		(\$826)	-9.74%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$58,337	\$36,522	\$58,753	\$84,580	\$58,645	\$51,878	\$61,339		\$2,694	4.59%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$3,000	\$868	\$5,000		\$3,000	\$17,712	\$3,000			
Deficit from a previous year/Déficit d'une année précédente					\$4,439	\$4,439	\$6,182		\$1,743	39.27%
Other Fiscal services/Autres services financiers										
TOTAL	\$142,630	\$147,299	\$157,535	\$165,017	\$148,757	\$156,639	\$157,184		\$8,427	5.66%
SURPLUS/DEFICIT		(\$4,439)		(\$6,182)		(\$7,075)				
Water Rate:	\$180.00		\$180.00		\$190.00		\$200.00		\$10.00	5.26%
Sewer Rate:	\$180.00		\$180.00		\$190.00		\$200.00		\$10.00	5.26%
Combined Rate:	\$360.00		\$360.00		\$380.00		\$400.00		\$20.00	5.26%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Saint-Léolin	2005	2005	2006	2006	2007	2007	2008	2008	Increase	%
POPULATION: 733	Group: F	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	(decrease)	Change
	Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										(diminution)	Changement
REVENUES/REVENUS											
Warrant/mandat		\$218,800	\$218,800	\$224,300	\$224,300	\$227,800	\$227,800	\$229,200	\$237,774	\$8,574	3.74%
Unconditional grant/subvention inconditionnelle		\$111,134	\$111,134	\$133,278	\$133,278	\$135,944	\$135,944	\$138,662	\$138,662		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$8,292	\$10,997	\$8,292	\$12,170	\$8,376	\$13,296	\$10,216	\$10,310	\$94	0.92%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$7,440	\$3,205	\$7,300	\$2,921	\$9,584	\$25,948	\$8,472	\$9,203	\$731	8.63%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources					\$25,578						
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$17,505								
.....PILT adjustment/ajustement PTLI						\$27	\$27	\$1,028	\$174	(\$854)	-83.07%
.....Surplus 2nd previous year/surplus d'avant-dernière année				\$3,993	\$3,993	\$2,013	\$2,013	\$8,396	\$5,313	(\$3,083)	-36.72%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année		\$5,093	\$5,093								
TOTAL		\$350,759	\$366,734	\$377,163	\$402,240	\$383,744	\$405,028	\$395,974	\$401,436	\$5,462	1.38%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$115,869	\$117,008	\$121,966	\$120,885	\$124,988	\$131,883	\$129,520	\$129,012	(\$508)	-0.39%
Protective services/services de protection											
.....Police		\$72,982	\$72,982	\$76,992	\$76,982	\$80,200	\$80,200	\$74,499	\$78,431	\$3,932	5.28%
.....Fire-operating/service d'incendie		\$38,000	\$37,920	\$40,000	\$37,194	\$40,000	\$39,565	\$42,000	\$40,000	(\$2,000)	-4.76%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence					\$299		\$157				
.....Other/autre											
Transportation/transport		\$70,500	\$85,649	\$76,500	\$83,936	\$77,000	\$85,140	\$81,050	\$82,301	\$1,251	1.54%
Environment health/hygiène		\$32,500	\$28,455	\$33,000	\$28,136	\$33,000	\$27,494	\$33,200	\$39,000	\$5,800	17.47%
Public health/santé publique											
Enviroment development/urbanisme		\$6,500	\$8,337	\$15,573	\$9,601	\$15,500	\$24,552	\$19,000	\$16,000	(\$3,000)	-15.79%
Recreation & culture/loisirs & culture		\$10,000	\$4,190	\$12,000	\$9,947	\$12,000	\$10,673	\$12,000	\$12,000		
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$4,408	\$5,162	\$1,115	\$2,332	\$1,058	\$1,719	\$4,705	\$4,692	(\$13)	-0.26%
.....Transfers/transferts			\$6,938		\$44,540		\$18,332				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)			\$18,079	\$17							
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$350,759	\$364,721	\$377,163	\$393,844	\$383,744	\$399,715	\$395,974	\$401,436	\$5,462	1.38%
SURPLUS/DEFICIT											
Debt cost ratio		1.26%		0.30%		0.26%		1.19%	1.17%		-1.63%
Net Budget/budget net		\$329,934		\$357,578		\$383,744		\$387,862	\$376,438	\$8,574	2.33%
Unconditional grant/subvention inconditionnelle		\$111,134		\$133,278		\$135,944		\$138,662	\$138,662		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$218,800		\$224,300		\$227,800		\$229,200	\$237,774	\$8,574	3.74%
Municipal tax base/assiette fiscale		\$14,961,424		\$15,327,585		\$15,508,057		\$15,590,083	\$16,058,890	\$458,807	2.95%
Tax rate/taux de taxe		\$1.4624		\$1.4634		\$1.4689		\$1.4693	\$1.4806	\$0.0113	0.77%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

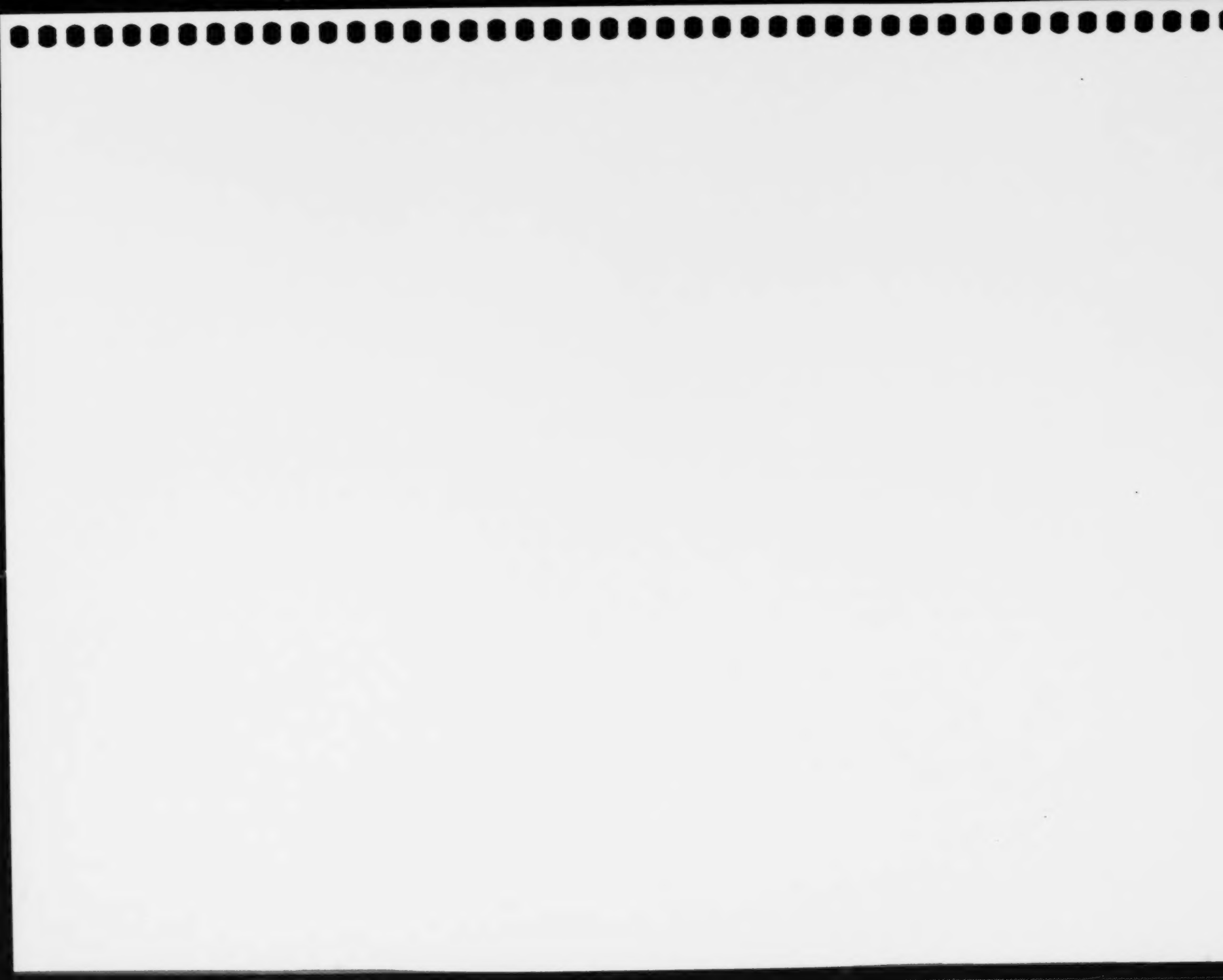
Municipality/municipalité:	Sainte-Anne-de-Madawaska	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 1,073	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$444,148	\$444,148	\$447,230	\$447,230	\$464,282	\$464,282	\$480,220	\$512,004	\$31,784	6.62%
Unconditional grant/subvention inconditionnelle		\$135,308	\$135,308	\$150,875	\$150,875	\$153,892	\$153,892	\$156,970	\$156,970		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$346,597	\$396,280	\$366,215	\$416,688	\$403,736	\$477,969	\$74,500	\$80,479	\$5,979	8.03%
Sale of services/vente de services		\$25,200	\$25,201	\$26,200							
Other revenue own source/autres revenus propres sources			\$25,318	\$900	\$31,613	\$13,900	\$25,088	\$24,800	\$25,500	\$900	3.68%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$46,192		\$21,078		\$32,306				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$46,870	\$62,870	\$38,000	\$39,000	\$39,000	\$29,000	\$49,000	\$10,000	(\$39,000)	-79.59%
... PILT adjustment/ajustement PTLI				\$125	\$125	\$2	\$2	\$849	\$24	(\$825)	-97.17%
... Surplus 2nd previous year/surplus d'avant-dernière année				\$4,811	\$4,811	\$9,914	\$9,914		\$5,057	\$5,057	100.00%
... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$998,121	\$1,135,315	\$1,034,356	\$1,111,400	\$1,084,726	\$1,192,433	\$786,139	\$790,034	\$3,895	0.50%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$109,472	\$140,829	\$146,821	\$187,954	\$174,496	\$183,959	\$181,280	\$157,973	(\$23,307)	-12.86%
Protective services/services de protection											
... Police		\$106,030	\$106,288	\$112,128	\$112,128	\$116,800	\$116,800	\$120,304	\$114,811	(\$5,493)	-4.57%
... Fire operating/service d'incendie		\$40,300	\$42,762	\$50,279	\$47,807	\$39,500	\$46,874	\$35,700	\$52,500	\$16,800	47.06%
... Water cost/coût de l'eau		\$56,000	\$56,000	\$56,000	\$56,000	\$56,000	\$63,000	\$56,000	\$41,000	(\$15,000)	-26.79%
... Emergency measures/medures d'urgence		\$303,720	\$336,371	\$321,375	\$349,656	\$330,536	\$367,502				
Other/autre											
Transportation/transport		\$133,994	\$171,205	\$136,440	\$140,905	\$151,845	\$160,450	\$157,314	\$201,333	\$44,019	27.98%
Environment health/hygiène		\$46,700	\$45,435	\$47,900	\$48,902	\$47,000	\$48,721	\$46,700	\$46,700		
Public health/santé publique											
Enviroment development/urbanisme		\$10,571	\$11,668	\$14,201	\$13,314	\$15,625	\$14,063	\$13,690	\$15,871	\$2,181	15.93%
Recreation & culture/loisirs & culture		\$62,422	\$67,539	\$66,360	\$72,233	\$69,792	\$77,797	\$69,375	\$72,630	\$3,255	4.69%
Fiscal services/services financiers											
... Debt cost/coût de la dette		\$103,194	\$101,099	\$82,852	\$80,821	\$83,132	\$81,634	\$82,624	\$85,216	\$2,592	3.14%
... Transfers/transferts					\$5,000		\$26,576				
... Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$37	\$20,524		\$17,832						
... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$25,681	\$25,681					\$21,152		(\$21,152)	-100.00%
... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$998,121	\$1,125,401	\$1,034,356	\$1,132,552	\$1,084,726	\$1,187,376	\$786,139	\$790,034	\$3,895	0.50%
SURPLUS/DEFICIT											
Debt cost ratio		10.34%	\$9,914	8.01%	(\$21,152)	7.66%	\$5,057	10.51%	10.79%		2.63%
Net Budget/budget net		\$579,454		\$598,105		\$618,174		\$637,190	\$668,974	\$31,784	4.99%
Unconditional grant/subvention inconditionnelle		\$135,308		\$150,875		\$153,892		\$156,970	\$156,970		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$444,148		\$447,230		\$464,282		\$480,220	\$512,004	\$31,784	6.62%
Municipal tax base/assiette fiscale		\$32,048,262		\$32,270,600		\$32,973,537		\$33,782,485	\$34,790,775	\$1,008,290	2.98%
Tax rate/taux de taxe		\$1.3859		\$1.3859		\$1.4080		\$1.4215	\$1.4717	\$0.0502	3.53%

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Sainte-Anne-de-Madawaska	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,073 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$70,950	\$140,575	\$71,050		\$74,720		\$88,020		\$13,300	17.80%
Sale of Sewerage services/Tarif du service d'égout	\$70,350		\$70,550		\$75,610		\$88,020		\$12,410	16.41%
Other sales of service/Autres ventes de service				\$141,055		\$148,659	\$500		\$500	100.00%
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$56,000	\$56,000	\$56,000	\$63,000	\$56,000	\$40,000	\$41,000		(\$15,000)	-26.79%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$2,400	\$2,754	\$2,200	\$3,434	\$2,800	\$4,193	\$3,000		\$200	7.14%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts							\$10,000		\$10,000	100.00%
Surplus from previous year/Excédents d'année précédente	\$13,840	\$13,840	\$9,109	\$9,109	\$10,706	\$10,706	\$403		(\$10,303)	-96.24%
TOTAL	\$213,540	\$213,169	\$208,909	\$216,598	\$219,836	\$203,558	\$230,943		\$11,107	5.05%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$175,539	\$141,545	\$177,138	\$159,658	\$193,570	\$177,776	\$178,738		(\$14,832)	-7.66%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$2,800	\$25,594	\$2,800	\$21,129	\$200	\$27,243	\$26,000		\$25,800	12900.00%
Water System Debt Charges/Service de la dette pour service d'eau	\$4,013	\$8,149	\$2,000	\$21,098	\$13,183	\$20,317	\$26,205		\$13,022	98.78%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$4,013		\$2,000	\$1,364	\$12,883	\$6,500			(\$12,883)	-100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$27,175	\$27,175	\$24,971	\$1,783						
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers				\$11,163		\$3,271				
TOTAL	\$213,540	\$202,463	\$208,909	\$216,195	\$219,836	\$235,107	\$230,943		\$11,107	5.05%
SURPLUS/DEFICIT		\$10,706		\$403		(\$31,549)				
Water Rate:	\$150.00		\$150.00		\$160.00		\$180.00		\$20.00	12.50%
Sewer Rate:	\$150.00		\$150.00		\$160.00		\$180.00		\$20.00	12.50%
Combined Rate:	\$300.00		\$300.00		\$320.00		\$360.00		\$40.00	12.50%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Sainte-Marie-Saint-Raphaël	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 993	Group: F	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
Status: Village/village		BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	[augmentation]	%
										[diminution]	Changement
REVENUES/REVENUS											
Warrant/mandat		\$352,497	\$352,497	\$358,574	\$358,574	\$361,817	\$361,817	\$367,961	\$389,972	\$22,011	5.98%
Unconditional grant/subvention inconditionnelle		\$150,702	\$150,702	\$177,317	\$177,317	\$180,864	\$180,864	\$184,481	\$184,481		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$42,379	\$42,165	\$51,185	\$46,293	\$52,681	\$52,587	\$44,426	\$44,888	\$462	1.04%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$7,950	\$18,027	\$1,975	\$4,661	\$5,330	\$6,107	\$5,040	\$9,450	\$4,410	87.50%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources											
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts							\$5,011				
.....PILT adjustment/ajustement PTLI											
..... Surplus 2nd previous year/surplus d'avant-dernière année		\$16,430	\$16,431					\$6,255	\$7,865	\$1,610	25.74%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$569,956	\$579,822	\$589,051	\$586,845	\$600,692	\$606,386	\$608,163	\$636,656	\$28,493	4.69%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$186,516	\$186,346	\$203,177	\$193,611	\$208,140	\$180,035	\$186,172	\$204,250	\$18,078	9.71%
Protective services/services de protection											
.....Police		\$103,285	\$103,285	\$106,960	\$108,960	\$113,500	\$99,600	\$102,588	\$106,251	\$3,663	3.57%
.....Fire operating/service d'incendie		\$36,251	\$37,438	\$39,309	\$38,675	\$42,951	\$41,436	\$42,132	\$44,098	\$1,966	4.67%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence											
.....Other/autre		\$100		\$100	\$69	\$100	\$151	\$75		(\$75)	-100.00%
Transportation/transport		\$94,178	\$105,163	\$101,550	\$97,102	\$102,885	\$100,892	\$105,090	\$117,700	\$12,610	12.00%
Environment health/hygiène		\$46,086	\$45,657	\$49,000	\$46,541	\$49,000	\$46,332	\$49,000	\$55,025	\$6,025	12.30%
Public health/santé publique											
Enviroment developement/urbanisme		\$8,350	\$8,821	\$8,332	\$10,067	\$8,340	\$7,236	\$10,362	\$12,022	\$1,660	16.02%
Recreation & culture/loisirs & culture		\$13,785	\$13,809	\$14,635	\$16,037	\$13,635	\$22,901	\$13,395	\$13,895	\$500	3.73%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$15,125	\$15,172	\$125	\$607				\$27,000	\$27,000	100.00%
.....Transfers/transferts		\$62,282	\$67,801	\$62,516	\$67,574	\$58,471	\$96,268	\$99,349	\$56,415	(\$42,934)	-43.22%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$1,347	\$1,347	\$3,670	\$3,670				
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$589,956	\$583,492	\$589,051	\$580,590	\$600,692	\$598,521	\$608,163	\$636,656	\$28,493	4.69%
SURPLUS/DEFICIT											
Debt cost ratio		2.65%		0.02%		0.00%		0.00%	4.24%		100.00%
Net Budget/budget net		\$503,199		\$535,891		\$542,681		\$552,442	\$574,453	\$22,011	3.96%
Uncond'ional grant/subvention inconditionnelle		\$150,702		\$177,317		\$180,864		\$184,481	\$184,481		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$352,497		\$358,574		\$361,817		\$367,961	\$389,972	\$22,011	5.98%
Municipal tax base/assiette fiscale		\$23,817,400		\$24,228,000		\$24,447,100		\$24,862,250	\$26,349,500	\$1,487,250	5.98%
Tax rate/taux de taxe		\$1.4800		\$1.4800		\$1.4800		\$1.4800	\$1.4800	\$0.0000	



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Salisbury	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase [decrease]	% Change
POPULATION: 2,036	Group: E	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$801,119	\$801,119	\$889,312	\$889,312	\$950,935	\$950,935	\$1,025,956	\$1,129,212	\$103,256	10.08%
Unconditional grant/subvention inconditionnelle		\$95,790	\$95,790	\$97,678	\$97,678	\$99,632	\$99,632	\$101,624	\$101,624		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$93,974	\$91,442	\$107,498	\$105,304	\$114,793	\$110,988	\$115,633	\$120,665	\$5,032	4.35%
Sale of services/vente de services			\$148		\$81		\$10				
Other revenue own source/autres revenus propres sources		\$7,500	\$19,005	\$9,000	\$17,602	\$8,300	\$32,466	\$12,500	\$12,500		
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$11,583		\$92,425		\$4,909				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts		\$118,000	\$118,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000		
.....PILT adjustment/ajustement PTLI								\$278	\$165	(\$113)	-40.65%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$2,670	\$2,670	\$1,979	\$1,979	\$4,608	\$4,608	\$15,322		(\$15,322)	-100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$1,119,053	\$1,139,757	\$1,195,467	\$1,294,381	\$1,288,268	\$1,313,548	\$1,381,313	\$1,474,166	\$92,853	6.72%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$194,900	\$178,211	\$199,273	\$183,911	\$208,911	\$216,500	\$225,759	\$241,626	\$15,867	7.03%
Protective services/services de protection											
.....Police		\$195,814	\$181,110	\$210,000	\$193,746	\$213,400	\$201,637	\$228,708	\$234,852	\$6,144	2.69%
.....Fire operating/service d'incendie		\$85,000	\$84,918	\$90,000	\$79,306	\$96,500	\$95,610	\$101,500	\$101,500		
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$5,000	\$3,703	\$8,000	\$12,083	\$10,000	\$14,984	\$10,000	\$7,500	(\$2,500)	-25.00%
.....Other/autre		\$6,000	\$11,865	\$7,000	\$7,349	\$7,000	\$4,975	\$7,000	\$7,000		
Transportation/transport		\$390,100	\$258,687	\$378,200	\$259,386	\$400,500	\$270,674	\$444,292	\$449,500	\$5,208	1.17%
Environment health/hygiène		\$73,612	\$72,063	\$84,664	\$83,476	\$96,000	\$86,540	\$94,000	\$145,440	\$51,440	54.72%
Public health/santé publique											
Enviroment development/urbanisme		\$59,830	\$37,735	\$61,266	\$38,987	\$67,000	\$42,891	\$73,183	\$76,454	\$3,271	4.47%
Recreation & culture/loisirs & culture		\$78,000	\$71,372	\$89,360	\$82,384	\$121,375	\$106,610	\$130,000	\$137,500	\$7,500	5.77%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$30,797	\$32,628	\$69,684	\$49,062	\$67,457	\$67,275	\$86,871	\$67,273	\$402	0.60%
.....Transfers/transferts			\$202,857		\$289,369		\$211,248				
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)						\$125	\$125				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)									\$5,521	\$5,521	100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$1,119,053	\$1,135,149	\$1,195,467	\$1,279,059	\$1,288,268	\$1,319,089	\$1,381,313	\$1,474,166	\$92,853	6.72%
SURPLUS/DEFICIT											
Debt cost ratio		2.75%		5.83%		5.24%		4.84%	4.56%		-5.74%
Net Budget/budget net		\$896,909		\$986,990		\$1,050,567		\$1,127,580	\$1,230,836	\$103,256	9.16%
Unconditional grant/subvention inconditionnelle		\$95,790		\$97,678		\$99,632		\$101,624	\$101,624		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$801,119		\$889,312		\$950,935		\$1,025,956	\$1,129,212	\$103,256	10.06%
Municipal tax base/assiette fiscale		\$89,498,522		\$97,117,303		\$105,938,002		\$114,302,584	\$125,631,332	\$11,328,748	9.91%
Tax rate/taux de taxe		\$0.8951		\$0.8951		\$0.8976		\$0.8976	\$0.8988	\$0.0013	0.14%

[illegible]

.....

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	St. Martins	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 386	Group: F	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	(decrease)	Change
	Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation	%
										(diminution)	Changement
REVENUES/REVENUS											
Warrant/mandat		\$184,907	\$184,907	\$194,067	\$194,067	\$204,160	\$204,160	\$213,683	\$224,326	\$10,643	4.98%
Unconditional grant/subvention inconditionnelle		\$27,348	\$27,348	\$27,348	\$27,348	\$27,895	\$27,895	\$28,453	\$28,453		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$91,668	\$91,668	\$97,698	\$97,698	\$103,884	\$103,884	\$114,436	\$130,277	\$15,841	13.84%
Sale of services/vente de services		\$2,000	\$675	\$1,000		\$453		\$10,942	\$11,400	\$458	4.19%
Other revenue own source/autres revenus propres sources		\$4,900	\$5,664	\$2,500	\$5,480	\$3,000	\$14,231	\$20,000	\$19,500	(\$500)	-2.50%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$139,689	\$281,461	\$271,469	\$346,775	\$427,013	\$453,326	\$34,309		(\$34,309)	-100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts											
.....PILT adjustment/ajustement PTLI											
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$8,311	\$8,311	\$20,635	\$20,635	\$49,156	\$49,156		\$28,207	\$28,207	100.00%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$458,823	\$600,034	\$614,717	\$692,003	\$815,561	\$852,652	\$421,823	\$442,163	\$20,340	4.82%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$53,028	\$55,228	\$52,400	\$52,904	\$53,959	\$57,002	\$72,213	\$70,218	(\$1,995)	-2.76%
Protective services/services de protection											
.....Police		\$34,034	\$34,034	\$35,904	\$35,904	\$37,400	\$37,400	\$39,758	\$41,302	\$1,544	3.88%
.....Fire operating/service d'incendie		\$86,997	\$55,841	\$66,997	\$58,292	\$71,997	\$56,832	\$74,317	\$88,650	\$14,333	19.29%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$151,077	\$220,121	\$274,034	\$356,959	\$469,923	\$449,688	\$1,500	\$1,500		
.....Other/autre							\$3,876				
Transportation/transport		\$34,923	\$33,085	\$35,700	\$36,980	\$36,600	\$32,815	\$41,571	\$41,409	(\$162)	-0.39%
Environment health/hygiène		\$35,920	\$33,824	\$37,830	\$35,858	\$36,330	\$36,195	\$37,300	\$37,300		
Public health/santé publique		\$16,056	\$16,070	\$4,156	\$4,736	\$4,571	\$5,241	\$12,748	\$35,730	\$22,982	180.28%
Enviroment development/urbanisme		\$11,067	\$31,016	\$12,014	\$25,540	\$14,394	\$31,452	\$16,234	\$17,323	\$1,089	6.71%
Recreation & culture/loisirs & culture		\$26,787	\$28,338	\$46,712	\$46,721	\$42,542	\$61,529	\$53,760	\$55,167	\$1,407	2.62%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$28,936	\$28,544	\$29,970	\$30,375	\$29,045	\$28,819	\$29,876	\$29,564	(\$312)	-1.04%
.....Transfers/transferts			\$13,777	\$19,000	\$32,260	\$18,600	\$23,596	\$18,000	\$24,000	\$6,000	33.33%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)								\$24,546		(\$24,546)	-100.00%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$458,823	\$550,878	\$614,717	\$716,549	\$815,561	\$824,445	\$421,823	\$442,163	\$20,340	4.82%
SURPLUS/DEFICIT											
Debt cost ratio		6.31%		4.88%		3.56%		7.08%	6.89%		-5.60%
Net Budget/budget net		\$212,255		\$221,415		\$232,055		\$242,136	\$252,779	\$10,643	4.40%
Unconditional grant/subvention inconditionnelle		\$27,348		\$27,348		\$27,895		\$28,453	\$28,453		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$184,907		\$194,067		\$204,160		\$213,683	\$224,326	\$10,643	4.98%
Municipal tax base/assiette fiscale		\$14,636,000		\$15,294,350		\$16,017,700		\$16,784,827	\$17,951,181	\$1,166,354	6.95%
Tax rate/taux de taxe		\$1.2634		\$1.2689		\$1.2746		\$1.2731	\$1.2496	(\$0.0234)	-1.84%



BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Stanley	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 433	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$248,800	\$248,800	\$266,574	\$266,574	\$283,145	\$283,145	\$297,148	\$310,016	\$12,868	4.33%
Unconditional grant/subvention inconditionnelle		\$16,982	\$16,982	\$16,982	\$16,982	\$17,322	\$17,322	\$17,868	\$17,868		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$71,499	\$71,499	\$65,376	\$65,374	\$67,156	\$67,156	\$70,500	\$69,000	\$16,500	26.24%
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$20,000	\$29,770	\$24,941	\$48,640	\$30,760	\$95,955	\$35,750	\$34,700	(\$1,050)	-2.94%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources		\$10,000	\$36,853	\$10,000	\$11,772	\$10,000		\$10,000		(\$10,000)	-100.00%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts							\$10,000				
.....PILT adjustment/ajustement PTLI				\$22	\$22				\$645	\$645	100.00%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$51,712	\$51,712								
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$418,993	\$455,616	\$383,895	\$409,364	\$408,383	\$473,576	\$431,066	\$452,029	\$20,963	4.86%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$99,014	\$101,467	\$90,302	\$101,927	\$99,362	\$151,398	\$109,427	\$104,037	(\$5,390)	-4.93%
Protective services/services de protection											
.....Police		\$51,860	\$41,890	\$44,160	\$44,160	\$46,000	\$46,000	\$47,380	\$46,331	(\$1,049)	-2.21%
.....Fire operating/service d'incendie		\$63,600	\$71,318	\$69,940	\$95,015	\$71,700	\$105,474	\$84,700	\$75,000	(\$9,700)	-11.45%
.....Water cost/coût de l'eau											
.....Emergency measures/medures d'urgence		\$1,000	\$632		\$510		\$1,332				
.....Other/autre		\$3,000	\$4,517	\$4,500	\$4,485	\$4,500	\$4,098	\$4,500	\$4,500		
Transportation/transport		\$103,738	\$71,269	\$63,114	\$65,797	\$69,339	\$64,897	\$66,246	\$87,348	\$21,102	31.85%
Environment health/hygiène		\$24,824	\$28,469	\$27,704	\$27,345	\$26,704	\$26,611	\$30,019	\$30,019		
Public health/santé publique											
Enviroment development/urbanisme		\$4,800	\$12,604	\$4,000	\$3,779	\$4,500	\$4,510	\$4,500	\$14,550	\$10,050	223.33%
Recreation & culture/loisirs & culture		\$24,000	\$33,792	\$25,800	\$13,095	\$33,800	\$16,918	\$32,800	\$37,000	\$4,200	12.80%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$43,139	\$43,314	\$48,698	\$47,407	\$48,002	\$48,154	\$49,975	\$52,954	\$2,979	5.96%
.....Transfers/transferts			\$50,368		\$1,597						
.....Other Fiscal Services (PILT)/autres Services fin. (PTLI)		\$18				\$482	\$482	\$89		(\$89)	-100.00%
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$5,677	\$5,677	\$3,994	\$3,994	\$1,430	\$290	(\$1,140)	-79.72%
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$418,993	\$459,610	\$383,895	\$410,794	\$408,383	\$473,668	\$431,066	\$452,029	\$20,963	4.86%
SURPLUS/DEFICIT											
Debt cost ratio		10.30%		12.69%		11.75%		11.59%	11.71%		1.05%
Net Budget/budget net		\$265,782		\$283,556		\$300,467		\$314,816	\$327,684	\$12,868	4.09%
Unconditional grant/subvention inconditionnelle		\$16,982		\$16,982		\$17,322		\$17,868	\$17,868		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$248,800		\$266,574		\$283,145		\$297,148	\$310,016	\$12,868	4.33%
Municipal tax base/assiette fiscale		\$19,869,790		\$20,509,550		\$21,308,646		\$22,133,282	\$23,108,193	\$972,911	4.40%
Tax rate/taux de taxe		\$1.2522		\$1.2998		\$1.3288		\$1.3425	\$1.3417	(\$0.0008)	-0.06%

.....

[illegible]

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Sussex Corner	2005	2005	2006	2006	2007	2007	2008	2009	Increase	%
POPULATION: 1,413	Group: F	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	AUDIT	BUDGET	BUDGET	[decrease]	Change
	Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	[augmentation]	%
										[diminution]	Changement
REVENUES/REVENUS											
Warrant/mandat		\$632,553	\$632,553	\$666,037	\$666,037	\$706,973	\$706,973	\$764,079	\$850,209	\$86,130	11.27%
Unconditional grant/subvention inconditionnelle		\$75,468	\$75,468	\$75,468	\$75,468	\$76,977	\$76,977	\$78,517	\$78,517		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements		\$7,030	\$9,014	\$11,000	\$10,561	\$11,000	\$10,743	\$11,000	\$11,000		
Sale of services/vente de services		\$19,205	\$23,533	\$10,715	\$16,590	\$9,115	\$24,022	\$15,325	\$8,830	(\$6,495)	-42.38%
Other revenue own source/autres revenus propres sources		\$925	\$14,561	\$4,662	\$12,960	\$4,575	\$1,235	\$4,625	\$4,950	\$325	7.03%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources				\$300		\$300		\$300	\$350	\$50	16.67%
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts			\$1,000								
.....PILT adjustment/ajustement PTLI											
..... Surplus 2nd previous year/surplus d'avant-dernière année				\$43,924	\$43,929	\$26,750	\$26,750	\$42,016	\$14,701	(\$27,315)	-65.01%
..... Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$735,161	\$756,129	\$812,106	\$825,565	\$835,690	\$846,700	\$915,862	\$968,557	\$52,695	5.75%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$137,159	\$130,942	\$151,077	\$135,744	\$156,075	\$154,036	\$186,362	\$203,147	\$16,785	9.01%
Protective services/services de protection											
..... Police		\$120,210	\$120,211	\$126,816	\$126,816	\$132,100	\$132,100	\$145,539	\$151,191	\$5,652	3.88%
..... Fire operating/service d'incendie		\$35,137	\$35,945	\$35,800	\$35,796	\$39,218	\$35,581	\$42,500	\$45,100	\$2,600	6.12%
..... Water cost/coût de l'eau		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
..... Emergency measures/medures d'urgence		\$2,480		\$1,700		\$2,500	\$900	\$4,500	\$5,500	\$1,000	22.22%
..... Other/autre		\$24,826	\$24,301	\$4,375	\$26,302	\$4,470	\$3,739	\$3,400	\$3,200	(\$200)	-5.88%
Transportation/transport		\$150,403	\$145,363	\$188,210	\$164,764	\$170,000	\$148,349	\$180,188	\$195,425	\$15,257	8.47%
Environment health/hygiène		\$79,900	\$79,887	\$83,420	\$83,898	\$87,400	\$87,974	\$87,300	\$89,980	\$2,680	3.07%
Public health/santé publique											
Enviroment developement/urbanisme		\$16,125	\$8,891	\$54,163	\$29,568	\$42,278	\$44,927	\$46,571	\$71,846	\$25,275	54.27%
Recreation & culture/loisirs & culture		\$45,716	\$50,364	\$47,490	\$39,775	\$64,342	\$47,499	\$90,752	\$71,507	(\$19,245)	-21.21%
Fiscal services/services financiers											
..... Debt cost/coût de la dette		\$79,502	\$79,229	\$73,755	\$73,263	\$73,433	\$73,020	\$65,970	\$84,463	\$18,493	28.03%
..... Transfers/transferts			\$10,523	\$5,300	\$25,583	\$23,874	\$63,874	\$22,800	\$7,198	(\$15,602)	-68.43%
..... Other Fiscal Services (PILT)/autres Services financiers (PTLI)											
..... Deficit 2nd previous year(a)/déficit avant-dernière année(a)		\$3,723	\$3,723								
..... Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$735,161	\$729,379	\$812,106	\$783,549	\$835,690	\$831,999	\$915,862	\$968,557	\$52,695	5.75%
SURPLUS/DEFICIT											
Debt cost ratio		10.81%		9.08%		8.79%		7.20%	8.72%		21.07%
Net Budget/budget net		\$708,021		\$741,505		\$783,950		\$842,596	\$928,726	\$86,130	10.22%
Unconditional grant/subvention inconditionnelle		\$75,468		\$75,468		\$76,977		\$78,517	\$78,517		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$632,553		\$666,037		\$706,973		\$764,079	\$850,209	\$86,130	11.27%
Municipal tax base/assiette fiscale		\$52,841,500		\$55,637,500		\$59,057,100		\$63,827,500	\$71,022,400	\$7,194,900	11.27%
Tax rate/taux de taxe		\$1.1971		\$1.1971		\$1.1971		\$1.1971	\$1.1971	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Sussex Corner	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,413 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$149,000	\$149,769	\$151,000	\$152,115	\$153,400	\$153,799	\$155,700		\$2,300	1.50%
Sale of Sewerage services/Tarif du service d'égout	\$78,000	\$78,113	\$79,000	\$79,336	\$79,900	\$80,400	\$81,500		\$1,600	2.00%
Other sales of service/Autres ventes de service	\$600	\$1,800	\$1,500	\$1,200	\$1,500	\$2,700	\$1,500			
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000			
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$650	\$1,963	\$650	\$662	\$650	\$2,326	\$600		(\$50)	-7.69%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel		\$13,444		\$14,368						
Other transfers/Autres transferts		\$2,000								
Surplus from previous year/Excédents d'année précédente					\$58,047	\$58,047	\$28,078		(\$29,969)	-51.63%
TOTAL	\$268,250	\$287,089	\$272,150	\$287,681	\$333,497	\$337,274	\$307,378		(\$26,119)	-7.83%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$118,023	\$84,549	\$121,620	\$93,368	\$108,400	\$102,170	\$105,895		(\$2,505)	-2.31%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$54,380	\$54,313	\$91,685	\$95,688	\$84,161	\$81,567	\$98,665		\$14,504	17.23%
Water System Debt Charges/Service de la dette pour service d'eau	\$28,328	\$28,255	\$18,270	\$18,153	\$18,415	\$17,554	\$18,726		\$311	1.69%
Sewer System Debt Charges/Service de la dette pour service d'égout	\$28,670	\$28,607	\$3,180	\$3,221	\$3,771	\$3,065	\$3,183		(\$588)	-15.59%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$2,400	\$24,967	\$27,945	\$57,990	\$109,050	\$121,306	\$71,109		(\$37,941)	-34.79%
Deficit from a previous year/Déficit d'une année précédente	\$27,169	\$27,169								
Other Fiscal services/Autres services financiers	\$9,300	\$9,151	\$9,450	\$9,644	\$9,700	\$9,753	\$9,800		\$100	1.03%
TOTAL	\$268,250	\$257,011	\$272,150	\$276,064	\$333,497	\$335,415	\$307,378		(\$26,119)	-7.83%
SURPLUS/DEFICIT		\$30,078		\$9,617		\$1,859				
Water Rate:	\$250.00		\$250.00		\$250.00		\$250.00			
Sewer Rate:	\$132.00		\$132.00		\$132.00		\$132.00			
Combined Rate:	\$382.00		\$382.00		\$382.00		\$382.00			

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Tide Head	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease) augmentation (diminution)	% Change %
POPULATION: 1,075	Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET		
REVENUES/REVENUS											
Warrant/mandat		\$530,354	\$530,354	\$567,819	\$567,819	\$582,986	\$582,986	\$618,954	\$625,702	\$6,748	1.09%
Unconditional grant/subvention inconditionnelle		\$79,890	\$79,890	\$84,254	\$84,254	\$85,939	\$85,939	\$87,658	\$87,658		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements											
Sale of services/vente de services											
Other revenue own source/autres revenus propres sources		\$875	\$6,765	\$1,263	\$4,551	\$2,035	\$12,701	\$2,535	\$2,090	(\$445)	-17.55%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$14,819		\$11,584		\$17,950				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts						\$7,528		\$22,528		(\$22,528)	-100.00%
.....PILT adjustment/ajustement PTLI				\$12	\$12			\$705	\$318	(\$387)	-54.89%
.....Surplus 2nd previous year/surplus d'avant-dernière année		\$600	\$600	\$871	\$871	\$2,339	\$2,339	\$2,631	\$5,587	\$2,956	112.35%
.....Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$611,719	\$632,428	\$654,219	\$669,091	\$680,827	\$701,915	\$735,011	\$721,355	(\$13,656)	-1.86%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$129,743	\$125,522	\$137,535	\$125,156	\$143,313	\$135,507	\$154,959	\$171,807	\$16,848	10.87%
Protective services/services de protection											
.....Police		\$104,559	\$104,559	\$110,304	\$110,304	\$114,900	\$114,900	\$110,725	\$115,025	\$4,300	3.88%
.....Fire-operating/service d'incendie		\$31,825	\$35,038	\$32,120	\$26,337	\$32,390	\$31,247	\$33,585	\$36,545	\$2,960	8.81%
.....Water cost/coût de l'eau		\$19,678	\$19,678	\$23,749	\$23,749	\$23,780	\$23,780	\$29,700	\$34,745	\$5,045	16.99%
.....Emergency measures/medures d'urgence		\$10,840	\$8,454	\$840	\$801	\$840	\$216	\$5,840	\$6,480	\$620	10.62%
.....Other/autre		\$1,750	\$1,897	\$1,750	\$1,661	\$1,750	\$1,777	\$1,750	\$1,800	\$50	2.86%
Transportation/transport		\$124,868	\$121,113	\$127,765	\$125,684	\$133,370	\$132,769	\$145,331	\$152,983	\$7,652	5.27%
Environment health/hygiène		\$62,812	\$59,588	\$61,499	\$61,036	\$61,869	\$52,314	\$55,000	\$53,620	(\$1,380)	-2.51%
Public health/santé publique											
Enviroment developement/urbanisme		\$16,148	\$22,299	\$20,448	\$26,037	\$18,978	\$34,895	\$19,372	\$20,572	\$1,200	6.19%
Recreation & culture/loisirs & culture		\$45,929	\$45,795	\$65,919	\$53,904	\$65,558	\$49,071	\$67,147	\$66,809	(\$338)	-0.50%
Fiscal services/services financiers											
.....Debt cost/coût de la dette		\$18,970	\$18,249	\$23,865	\$23,741	\$23,083	\$23,114	\$23,384	\$22,565	(\$819)	-3.50%
.....Transfers/transferts		\$44,588	\$68,088	\$48,425	\$88,250	\$60,681	\$96,623	\$88,218	\$38,424	(\$49,794)	-56.44%
.....Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$9	\$9			\$315	\$315				
.....Deficit 2nd previous year(a)/déficit avant-dernière année(a)											
.....Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$611,719	\$630,089	\$654,219	\$666,460	\$680,827	\$696,328	\$735,011	\$721,355	(\$13,656)	-1.86%
SURPLUS/DEFICIT			\$2,339		\$2,631		\$5,587				
Debt cost ratio		3.10%		3.65%		3.39%		3.18%	3.13%		-1.68%
Net Budget/budget net		\$610,244		\$652,073		\$668,925		\$706,612	\$713,360	\$6,748	0.95%
Unconditional grant/subvention inconditionnelle		\$79,890		\$84,254		\$85,939		\$87,658	\$87,658		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$530,354		\$567,819		\$582,986		\$618,954	\$625,702	\$6,748	1.09%
Municipal tax base/assiette fiscale		\$38,825,312		\$41,145,960		\$41,941,406		\$44,529,013	\$45,014,495	\$485,482	1.09%
Tax rate/taux de taxe		\$1.3660		\$1.3800		\$1.3900		\$1.3900	\$1.3900	\$0.0000	

UTILITY OPERATING FUND BUDGET AND AUDIT - 2005/2009 - BUDGET ET VÉRIFICATION DU FONDS DE FONCTIONNEMENT DU SERVICE D'EAU ET D'ÉGOUT

Municipality/municipalité: Tide Head	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2008 AUDIT	2009 BUDGET	2009 AUDIT	Increase [decrease]	% Change
POPULATION: 1,075 Group: F Status: Village/village	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	augmentation [diminution]	% Changement
REVENUES/REVENUS										
Sale of Water/Vente d'eau	\$127,850	\$116,833	\$116,995	\$105,795	\$83,595	\$94,599	\$124,828		\$41,233	49.32%
Sale of Sewerage services/Tarif du service d'égout	\$51,847	\$51,248	\$52,386	\$52,252	\$52,922	\$53,198	\$53,213		\$291	0.55%
Other sales of service/Autres ventes de service		\$220	\$100	\$240	\$200	\$640	\$200			
Water Supply for Fire Protection/Approvisionnement en eau - incendies	\$23,749	\$23,749	\$23,780	\$23,780	\$29,700	\$29,700	\$34,745		\$5,045	16.99%
Frontage Fees/Frais de façade										
Other revenue from own sources/autres revenus - propre sources	\$1,700	\$3,528	\$2,000	\$3,332	\$2,544	\$2,102	\$2,045		(\$499)	-19.61%
Unconditional transfers/Transferts inconditionnel										
Conditional transfers/Transferts conditionnel										
Other transfers/Autres transferts										
Surplus from previous year/Excédents d'année précédente	\$951	\$951	\$1,749	\$1,749	\$2,943	\$2,943	\$2,774		(\$169)	-5.74%
TOTAL	\$206,097	\$196,529	\$197,010	\$187,148	\$171,904	\$183,182	\$217,805		\$45,901	26.70%
EXPENDITURE/DEPENSES										
Water Supply/Approvisionnement en eau	\$101,080	\$80,259	\$100,770	\$96,787	\$99,554	\$102,356	\$111,032		\$11,478	11.53%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	\$49,993	\$47,736	\$57,045	\$51,472	\$62,350	\$63,228	\$63,015		\$665	1.07%
Water System Debt Charges/Service de la dette pour service d'eau	\$6,964	\$6,964				\$2				
Sewer System Debt Charges/Service de la dette pour service d'égout	\$4,447	\$3,447					\$923		\$923	100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserve	\$43,613	\$55,180	\$39,195	\$36,115	\$10,000	\$16,702	\$42,835		\$32,835	328.35%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	\$206,097	\$193,586	\$197,010	\$184,374	\$171,904	\$182,288	\$217,805		\$45,901	26.70%
SURPLUS/DEFICIT		\$2,943		\$2,774		\$894				
Water Rate:	\$185.00		\$188.00		\$191.00		\$211.00		\$20.00	10.47%
Sewer Rate:	\$125.00		\$127.00		\$129.00		\$129.00			
Combined Rate:	\$310.00		\$315.00		\$320.00		\$340.00		\$20.00	6.25%

BUDGET AND AUDIT INFORMATION - 2005/2009 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité:	Tracy	2005 BUDGET	2005 AUDIT	2006 BUDGET	2006 AUDIT	2007 BUDGET	2007 AUDIT	2008 BUDGET	2009 BUDGET	Increase (decrease)	% Change
POPULATION: 619	Group: F	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	VERIFIC.	BUDGET	BUDGET	augmentation [diminution]	% Changement
Status: Village/village											
REVENUES/REVENUS											
Warrant/mandat		\$205,959	\$205,959	\$215,292	\$215,292	\$235,234	\$235,234	\$257,688	\$257,631	(\$57)	-0.02%
Unconditional grant/subvention inconditionnelle		\$66,748	\$66,748	\$75,194	\$75,194	\$76,698	\$76,698	\$78,232	\$78,232		
Federal PILT/PLTI fédéral											
Services other governments/services autres gouvernements					\$3,062		\$3,062				
Sale of services/vente de services			\$2,473								
Other revenue own source/autres revenus propres sources		\$8,920	\$14,874	\$9,370	\$9,550	\$9,500	\$9,671	\$31,444	\$2,550	(\$28,894)	-91.89%
Other unconditional transfers/autres transf. Inconditionnels											
Cond. transfers other sources/transf. cond. autres sources			\$8,353		\$680		\$680				
Conditional Transfer/transfers conditionnels											
Other transfers/autres transferts					\$7,867		\$12,600				
...PILT adjustment/ajustement PTLI				\$26	\$26			\$22	\$77	\$55	250.00%
...Surplus 2nd previous year/surplus d'avant-dernière année		\$2,037	\$2,037			\$1,599	\$1,599	\$365	\$21,213	\$20,848	5711.78%
...Surplus 2nd previous year (SW)/surplus d'avant-dernière année											
TOTAL		\$283,664	\$300,444	\$299,882	\$311,671	\$323,031	\$339,544	\$367,751	\$359,703	(\$8,048)	-2.19%
EXPENDITURES/DEPENSES											
General gov't/gouvern. Général		\$65,311	\$59,224	\$60,656	\$62,328	\$64,167	\$65,867	\$64,517	\$67,630	\$3,113	4.83%
Protective services/services de protection											
Police		\$54,691	\$54,693	\$57,696	\$57,696	\$60,100	\$60,100	\$63,757	\$66,233	\$2,476	3.88%
Fire operating/service d'incendie		\$17,500	\$17,500	\$19,400	\$19,400	\$21,220	\$21,300	\$23,200	\$25,100	\$1,900	8.19%
Water cost/coût de l'eau											
Emergency measures/medures d'urgence											
Other/autre		\$2,300	\$2,123	\$2,300	\$2,151	\$2,300	\$2,100	\$2,300	\$2,300		
Transportation/transport		\$100,746	\$89,996	\$110,015	\$84,685	\$111,997	\$89,103	\$146,539	\$129,708	(\$16,831)	-11.49%
Environment health/hygiène		\$30,007	\$28,045	\$28,907	\$27,980	\$36,947	\$37,827	\$39,404	\$40,072	\$668	1.70%
Public health/santé publique											
Enviroment development/urbanisme		\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400		
Recreation & culture/loisirs & culture		\$10,700	\$5,855	\$18,100	\$12,258	\$23,900	\$11,582	\$25,634	\$26,260	\$626	2.44%
Fiscal services/services financiers											
...Debt cost/coût de la dette											
Transfers/transferts			\$40,000		\$42,000		\$28,052				
Other Fiscal Services (PILT)/autres Services financiers (PTLI)		\$9	\$9								
...Deficit 2nd previous year(a)/déficit avant-dernière année(a)				\$408	\$408						
...Deficit 2nd previous year(b)/déficit avant-dernière année(b)											
Other services/autres services											
TOTAL		\$283,664	\$298,845	\$299,882	\$311,306	\$323,031	\$318,331	\$367,751	\$359,703	(\$8,048)	-2.19%
SURPLUS/DEFICIT											
Debt cost ratio		0.00%		0.00%		0.00%		0.00%	0.00%		
Net Budget/budget net		\$272,707		\$290,486		\$311,932		\$335,920	\$335,863	(\$57)	-0.02%
Unconditional grant/subvention inconditionnelle		\$66,748		\$75,194		\$76,698		\$78,232	\$78,232		
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt											
Warrant/mandat		\$205,959		\$215,292		\$235,234		\$257,688	\$257,631	(\$57)	-0.02%
Municipal tax base/assiette fiscale		\$16,052,850		\$16,780,374		\$18,334,625		\$20,084,761	\$21,649,647	\$1,564,886	7.79%
Tax rate/taux de taxe		\$1.2830		\$1.2830		\$1.2830		\$1.2830	\$1.1900	(\$0.0930)	-7.25%

